

SIXTY-SECOND ANNUAL REPORT  
*of the*  
PROCEEDINGS AND DECISIONS  
*of the*  
STATE TAX COMMISSION  
OF MISSOURI



BRUCE E. DAVIS, *Chairman*  
JENNIFER TIDWELL, *Commissioner*  
CHARLES F. NORDWALD, *Commissioner*  
SANDY WANKUM, *Administrative Secretary*

For the  
YEAR ENDING DECEMBER 31, 2007

I, Sandy Wankum, Administrative Secretary of the State Tax Commission, hereby certify that the following is a true and correct copy of the Proceedings and Decisions of the State Tax Commission, including its proceedings and decisions while acting as a Board of Equalization of the State of Missouri for the year ending December 31, 2007, and is published in compliance with Section 138.440, Revised Statutes of Missouri.

Dated at Jefferson City, Missouri, this 31st day of December, 2007.

SANDY WANKUM

## LETTER OF TRANSMITTAL

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Jefferson City, Missouri  
December, 2007

*To the Ninety-Fourth General Assembly of the State of Missouri:*

In compliance with the provisions of Section 138.440, Revised Statutes of Missouri, the State Tax Commission of Missouri herewith submits its Sixty-Second Annual Report of the Proceedings and Decisions relative to the work of the Commission for the year 2007.

BRUCE E. DAVIS, *Chairman*  
JENNIFER TIDWELL, *Commissioner*  
CHARLES F. NORDWALD, *Commissioner*

SANDY WANKUM, *Administrative Secretary*

Individuals requiring information not contained in this report may obtain information by writing to:

Administrative Secretary  
State Tax Commission of Missouri  
Post Office Box 146  
Jefferson City, MO 65102-0146

## ***State Tax Commission Annual Report – 2007***

### **RECOMMENDATIONS TO THE MISSOURI LEGISLATURE SECTION 138.380(4), RSMO**

The 2007 reassessment year proved to be a very active period in the ad valorem assessment and taxation arena. The aggregate increase in the tax base for local government and public schools grew more than 12% when compared to the 2006 year. New construction and improvements in real property exceeded \$1.9 billion in assessed valuation marking the third consecutive year of record setting growth.

The Joint Committee on Tax Policy continued their in-depth study and analysis of the property assessment and taxation program in Missouri. Additionally, the Speaker of the House created the Task Force on Property Tax Reform which consists of members of the House of Representatives, local government officials and taxpayers of the state. These two committees independently held hearings throughout the state taking testimony from property assessment experts, representatives from academic institutions, members of the General Assembly, public school officials, local government officials and concerned citizens. The work of these committees will spawn numerous legislative proposals for consideration during the 2008 legislative session. One common theme incorporated in many of these legislative proposals will be the predominate focus on the strict adherence to the philosophical intent of the constitutional and statutory levy roll back provisions. Senator Gibbons has pre-filed legislation addressing property tax rollback loopholes and eliminating so called “backdoor” property tax increases. The State Tax Commission urges the General Assembly to adopt legislation which will ensure reassessment will result in the equitable redistribution of the tax base and not be a mechanism for additional revenues.

Despite criticisms labeling property tax as unpopular, the property tax system possesses many benefits and virtues. First and foremost, the property tax is a stable and reliable source of revenue providing the financial foundation to support the autonomy of local government and public schools. The property tax base changes only marginally from year to year. Property tax is also a highly visible and transparent tax in that there is a direct link to the public benefits received on the part of the property owners. The property tax is essential to ensure that local services are facilitated through local governing bodies.

Pursuant to Section 138.380(4), the State Tax Commission respectfully submits to the General Assembly recommendations designed to improve the assessment program in the State of Missouri.

1. **Certificate of Value:** The State Tax Commission cannot over-emphasize the need for sales disclosure in this State. We renew our appeal to the General Assembly to develop statutory language mandating the use of statewide certificates of value. Unequivocally, the most important tool for the assessor is the ability to secure critical market data accurately reflecting market behavior. Sales information is the cornerstone of an assessment program designed to provide uniform and equitable assessments. According to a 2003 survey

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published by the International Association of Assessing Officers, (IAAO) there are thirty-six states that have some form of sales disclosure codified in their state statutes and only six states, including Missouri, do not have either a sales disclosure or transfer taxes from which sales prices may be derived. In the State of Missouri, the political subdivisions of St. Louis City, St. Louis County, Jackson County and St. Charles County have passed, through local ordinances, certificates of value. The certificates of value used in these jurisdictions represent roughly 50% of locally assessed real estate in the State of Missouri. Counties that do not possess certificate of value only receive a return of 15-25% on sales letters submitted. This low return is woefully inadequate to accurately measure market behavior.

In its review of State Tax Commission ratio study procedures, the IAAO recommends that the Commission and the Missouri Assessors' Association work with the General Assembly toward the implementation of state mandated sales price disclosure in all counties. The IAAO study points out that the American Bar Association's Tax Section has also issued a recommendation on disclosure of essential data concerning real property transfers. The IAAO cites the IAAO Standard on Ratio Studies which states that assessing officers in jurisdictions without laws mandating full disclosure work under a severe handicap and should seek legislation providing for such disclosure.

Assessment uniformity cannot be achieved on a consistent basis without the benefit of having accessibility to accurate sales data. The absence of certificate of value severely thwarts the attempt by assessors to facilitate uniform and equitable assessments throughout the State. The State Tax Commission has experienced budget cuts over the past few years resulting in a significant decrease in field staffing. Passage of statewide certificate of value will provide critical sales data, which will pave the way for the implementation of a sales/appraisal ratio study that requires fewer personnel.

The Commission respectfully requests that the General Assembly reconsider this issue and provide assessing officials of this State with an invaluable instrument to help preserve the integrity of the assessment program. As an alternative to mandatory sales disclosure, the State Tax Commission respectfully requests funding to provide for a sales questionnaire program to be initiated at the state level to enhance the number of usable sales for analysis. The State Tax Commission has executed a prototype program in five counties and has experienced a significant increase of the number of usable sales. Other states have implemented programs in which the state is responsible for contacting buyers and sellers of real estate transactions and have recognized similar successes.

2. Statewide Computer Assisted Mass Appraisal (CAMA) System: The inception of mandated statewide reassessment in 1985 did not provide for a standard appraisal system to be utilized throughout the State. Consequently, a myriad of cost systems, market systems and supporting computer systems are in use in Missouri. There are twenty-five different vendors providing software for assessments and taxes and there are eighteen vendors that provide automated

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cost approach software. Currently, counties throughout Missouri use nine different cost appraisal systems; consequently, State Tax Commission personnel must develop an expertise of these different appraisal systems to assist counties as well as ensure that properties are assessed according to their true value in money as required by the Missouri Constitution.

The Commission envisions a statewide, centrally located, web-based CAMA system. This would provide the assessors access to a cost and market system which would reflect data indigenous to their county. This system would provide the technical and analytical support necessary for assessors to make sound appraisal conclusions. A statewide standardized appraisal system would ensure uniformity and efficiencies in the assessment process. The State Tax Commission respectfully recommends, as did the Joint Committee on Tax Policy, that the General Assembly provide resources for the development and implementation of a statewide CAMA system.

3. Assessors Education: The Joint Committee on Tax Policy recommended in their 2006 report that an educational curriculum be established under the purview of the State Tax Commission for the purpose of realizing a mass appraisal accreditation for assessors and their staff. Surrounding states have developed such programs and have reported that it enhances the professionalism and the expertise of assessment personnel in their states. Implementation would require resources necessary for the hiring of a statewide education coordinator whose responsibility would be to develop an educational curriculum for assessors to complete in order to receive a professional designation. The Commission respectfully requests the General Assembly adopt legislation enabling the development of a program providing educational opportunities and professional designations to the assessors of this state.
4. Effective Roll-back Language: As previously discussed, the State Tax Commission respectfully requests the General Assembly adopt effective property tax levy roll-back language to prevent “back door” taxation increases. Such legislation would provide fundamental property tax reform.

The State Tax Commission stands ready to provide assistance to the General Assembly in improving the ad valorem taxation policies of this State.

Respectfully submitted,  
STATE TAX COMMISSION OF MISSOURI  
Bruce E. Davis, Chairman  
Jennifer Tidwell, Commissioner  
Charles F. Nordwald, Commissioner

## *State Tax Commission Annual Report – 2007*

### **CHAPTER I**

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#### **THE HISTORY, NATURE AND FUNCTION OF THE STATE TAX COMMISSION**

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##### *A. History of the State Tax Commission.*

The Missouri Constitution of 1945 created the State Tax Commission of Missouri in its current form. Article X, Section 14 of that constitution requires the General Assembly to create a tax commission for the purpose of performing three (3) functions:

- (1) Equalization of assessments as between counties;
- (2) To hear appeals from local boards of equalization in individual assessment cases; and
- (3) To perform such other duties as may be prescribed by law.

Prior to 1945 and the adoption of the most recent Constitution of Missouri, the function of the Commission was divided between two bodies: the State Tax Commission, which was created in 1917, and had authority over individual appeals in assessment cases, and supervisory authority over assessing officials, and the State Board of Equalization which performed the function of equalization of value among counties. The 1945 Constitution merged these bodies into one, creating the current constitutional and statutory entity now called the State Tax Commission of Missouri.

##### *B. Nature and Organization of the State Tax Commission.*

The State Tax Commission is constituted of three members, chosen from the two major political parties, appointed by the Governor with the advice and consent of the Senate. The Commissioners hold staggered terms of six years. Section 138.190, RSMo. A majority of the commissioners must concur before the Commission can make a decision on any matter before it. Section 138.240, RSMo.

The staff of the Commission is divided into five sections:

- (1) Administration;
- (2) Legal;
- (3) Ratio Study;
- (4) Original Assessment; and
- (5) Technical Assistance.

- (1) The Administration Section is under the direction of the Administrative

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Secretary, who is charged with the statutory duty to superintend the clerical business of the Commission, handle correspondence, supervise general office procedures, implement Commission policy, and perform such other duties as the Commission prescribes.

- (2) The Legal Section is under the direction of the Chief Counsel, who is charged with the responsibility to render legal advice to the commission, handle litigation involving the State Tax Commission in the courts and coordinate legal matters with the Attorney General's Office. The Chief Counsel also has the duty of overseeing the attorneys who conduct hearings in assessment appeals before the Commission and assisting the Commission in the preparation of decisions and orders, including findings of fact and conclusions of law, in individual assessment appeals.
- (3) The Ratio Study Section is charged with conducting ongoing ratio studies to verify assessment levels for equalization purposes. The section has a manager as well as field personnel.
- (4) The Original Assessment Section is charged with the Commission's annual duty to assess distributable property held by public utilities, railroads and other related entities.
- (5) The Technical Assistance Section is composed of a manager and field staff whose primary duty is to assist counties in implementing their maintenance program and to provide additional assistance in any matters pertaining to assessment practices.

The State Tax Commission currently has 60.75 authorized employees to perform its constitutional and statutory responsibilities.

### ***C. Functions of the State Tax Commission***

- (1) Supervision of Assessment Practices and Equalization.

One of the primary tasks performed by the Commission is the supervision of assessing officers and assessment practices in the state.

Section 138.410.1 provides this connection:

"This commission shall exercise general supervision over all the assessing officers of this state, over county boards of equalization and appeal in the performance of their duties under this chapter and all other laws concerning the general property tax and shall institute proper proceedings to enforce the penalties and liabilities provided by law for public officers, officers of corporations and individuals failing to comply with the provisions of this chapter, and of all laws relating to the general property tax."

Subsection 2 of Section 138.410 empowers the Commission to call upon the Attorney General or prosecuting attorneys in the state to assist it in enforcing the



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property tax laws in the courts.

In implementing its supervisory role, the Commission is in constant contact with the assessors of the state, communicating administrative, legal, appraisal and technical advice to assist assessors in the performance of their duties. This supervisory role is also evidenced by certain statutes relating to specific assessment areas. Under Section 138.235.2, the Commission is charged to see that leased tangible personal property in the state is properly taxed. In addition, a member of the Commission or some duly authorized representative thereof, must officially visit the several counties of the state at least once each year and inquire into methods of assessment. Section 138.415. The Commission also has the authority to convene a hearing concerning the assessment on any parcel in the state to ensure that all assessments have been made in compliance with law. Sections 138.460 and 138.470. However, it should be noted that the Commission is specifically prohibited from supervising "the fixing of any tax levied or to be levied" by any political subdivision or taxing authority in the state. Section 138.340.1.

One of the most important and far-reaching supervisory functions performed by the State Tax Commission of Missouri is the program for the statewide equalization of real property assessments. This program had its genesis in the Missouri Supreme Court Decision of *State ex rel. Cassilly v. Riney*, 576 S.W.2d 325 (Mo. banc 1979), wherein the Supreme Court of Missouri found the system of assessment in St. Louis County to be in violation of the uniformity provisions of the Missouri Constitution. The Supreme Court further stated that the State Tax Commission had the responsibility to resolve the assessment inequities in that county, and throughout the state where they exist, and possessed administrative powers commensurate with that task. In addition, the *Cassilly* case effectually overruled a long line of Missouri cases that held that the State Tax Commission had no authority over intra-county equalization of assessments, but could only exercise authority to equalize assessments on an aggregate basis as between counties.

The first mandated statewide reassessment program was completed and implemented in 1985. Subsequent to the completion of statewide reassessment, the State Tax Commission administers a two-year maintenance cycle in which property values are updated in each odd-numbered year. The two-year cycle commenced with the 1987 tax year.

### **(2) Assessment Appeals in Individual Cases**

As previously noted, one of the constitutional duties imposed upon the Commission is the hearing of assessment appeals in individual cases. Any taxpayer who thinks himself aggrieved by the assessment of his property may appeal from the assessor to the board of equalization, in person, by attorney or agent, or in writing. Section 137.275. The county board of equalization meets annually in every county of the

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state to consider such appeals. In counties of the second, third and fourth class, the county board of equalization shall meet on the second Monday of July of each year to consider complaints filed by taxpayers in individual cases. In years of general reassessment the boards of equalization may begin meeting after May 31st to consider complaints. Section 138.010. The board of equalization can also on its own volition raise the valuation of any property, and taxpayers who are affected by such action of the board, may be heard before the board in second, third and fourth class counties on the second Monday in August. Section 138.050(1). In first class counties, the board of equalization shall meet on the first Monday of June each year (Section 138.090) and operate until the last Saturday in July of each year. Section 138.100.2. In years of general reassessment the boards of equalization in first class counties may convene after May 31st of each year. Section 138.090.2. In the City of St. Louis, the board of equalization meets on the third Monday in May, annually, and remains in continuous session for four weeks. Section 138.170. Appeals from decisions of the board in second, third and fourth class counties must be filed with the Commission by September 30th of the year of assessment or within 30 days of the decision of the board of equalization, whichever is later. Section 138.460.2; C.S.R. 30-3.010. Appeals from decisions of the board in first class counties and the City of St. Louis must be filed with the Commission by August 15th of the year of assessment or within 30 days of the decision of the board of equalization, whichever is later. Section 138.110; 12 C.S.R. 30-3.010. Appeals generally are heard by a hearing officer of the Commission. A record of the proceedings is prepared and a decision and order including full findings of fact and conclusions of law is thereafter issued.

It should be noted that any assessment appeal decision of the Commission is reviewable in court under the provisions of Section 138.470.4.

### **(3) Original Assessment**

Under Sections 137.022, 138.420, Chapters 151, 153 and 155, RSMo, the Commission performs its duty of original assessment of distributable property held by public utilities, railroads, freight line companies, airlines and related entities. Annually, the Commission receives a report from affected public utilities, railroads and airlines not later than April 15. Section 151.020.1; 155.020; 12 CSR 30-2.011. The Commission thereafter must "assess, adjust and equalize" the distributable property of these companies. Section 151.060.1.

The Commission also has the power of original assessment over all "real and tangible personal property in the possession of any assessing officer on January first." Section 138.420.4.

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### **(4) Inter-County Equalization**

Under Chapter 138 and the Missouri Constitution, Article X, Section 14, the State Tax Commission must equalize the aggregate valuation as between counties of certain "subclasses" of real and tangible personal property.

### **(5) Miscellaneous Functions**

Pursuant to Section 53.255, the Commission certifies assessors who have completed a course of study concerning the assessment of ad valorem property taxes. Each assessor must complete a course of study approved by the Commission as a qualification for commencing or continuing in office.

The Commission has the general duty to study the tax laws and taxing systems of other states and make recommendations to the General Assembly on needed tax legislation, Section 138.380(4), as well as to give advice and opinions on all questions of doubt as to the true and intent meaning of the provisions of Chapter 138, relating to the equalization and review of tax assessments. Section 138.320. Also, the Commission has the authority to place omitted property on the assessment rolls any time during the tax year. Section 138.380(3).

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### **CHAPTER II**

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#### **ORIGINAL ASSESSMENT & APPELLATE FUNCTIONS**

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##### **PROPERTY SUBJECT TO ORIGINAL ASSESSMENT**

The State Tax Commission has the exclusive power of original assessment of the distributable property of railroads, railroad cars, rolling stock, street railroads, bridges, telegraph, telephone, electric power and light companies, pipeline companies, express companies and other similar public utility corporations, companies and firms. Additionally, the aircraft of airline companies and the flanged wheel equipment of private car companies are originally assessed. The three classic approaches to value (cost, income and market), when applicable, are utilized to estimate the market value of originally assessed companies and corporations.

The Commission requires each company to provide an annual itemized report of physical property, a financial statement and such other information as will enable the Commission to study each particular company. When an assessment is made, dates are set for informal hearings. Each company is notified and given an opportunity to be heard before a final assessment is determined. Thereafter, the Commission certifies a final value to the companies. If a company wishes to formally contest the value, it must appeal to the Commission within thirty days after receiving the final assessment. The Commission, with the aid of an assistant attorney general, hears the case on the record. A decision is issued and, in the event of an unfavorable decision, the company may appeal to circuit court.

After determining the final value, the Commission allocates the valuation of each company among the counties, road districts, cities, towns, sewer districts, ambulance districts, county library districts, and nursing home districts, etc. in which the company has mileage, or other taxing situs, and certifies the same to the county clerks and the companies subject to original assessment. Valuations as assessed by the State Tax Commission are shown in Chapter V, Table I of this report.

The State Tax Commission also is authorized to assess commercial aircraft weighing more than seven thousand pounds not owned by airline companies and the real and personal property of assessing officers.

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### **PROPERTY TAX APPEALS**

The State Tax Commission is empowered to hear appeals from the various local boards of equalization. In first class counties and the City of St. Louis, the appeals must be filed with the State Tax Commission by August 15 of the calendar year (September 30 in all other counties) or within 30 days of the final action of the board, whichever date is later. The State Tax Commission acknowledges receipt of the appeal, sends a copy of the complaint to the local assessing officials, and sets the matter for hearing in the county of origin. The appeal is heard by a hearing officer on the record. An order is issued either altering or affirming the decision of the local board and causing the assessment rolls to reflect the decision. A hearing officer decision may be appealed to the full Commission. A decision of the full Commission may be appealed to the circuit court of the county in which the appeal originated.

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**CHAPTER III**

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Section 138.450 RSMo provides as follows: "The Commission is empowered to call an annual group meeting of two or more assessors at such time and place as it may designate, due notice of which shall be given by the Commission."

ASSESSORS ATTENDING ANNUAL GROUP MEETING AT  
CHATEAU ON THE LAKE  
BRANSON, MISSOURI  
SEPTEMBER 4 THROUGH SEPTEMBER 7, 2007

<b>Name</b>	<b>County</b>
Donnie Waybill	Adair
Ron Christmas	Andrew
Lori Jones	Atchison
Marsha Peery	Audrain
June Smith	Barry
Ivan Frieden	Barton
Roger Pruden	Bates
Rodger Reedy	Benton
James Bollinger	Bollinger
Tom Schwauwecker	Boone
Scot Van Meter	Buchanan
Marion Tibbs	Butler
Beverly Alden	Caldwell
Ron Craighead	Callaway
Eddie Whitworth	Camden
Jerry Reynolds	Cape Girardeau
George Meyers	Carter
Curtis Koons	Cass
Paul E. Johnson	Cedar
Darrin Gladbach	Chariton
Sandra Bryant-Littles	Christian
Cathy Rinehart	Clay
Jerry Howard	Clinton
Shawn Ordway	Cole
James Lachner	Cooper
Kerry Summers	Crawford
Patty Maxwell	Dade
Sue Doty	Dallas
Betty Harmison	Daviess
Ruth Ross	DeKalb
Brenda Bell	Dent

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ASSESSORS ATTENDING ANNUAL GROUP MEETING AT  
CHATEAU ON THE LAKE  
BRANSON, MISSOURI  
SEPTEMBER 4 THROUGH SEPTEMBER 7, 2007

<b>Name</b>	<b>County</b>
Danny Gray	Douglas
Brenda Dicus	Dunklin
Bill Overschmidt	Franklin
Joe Mundwiller	Gasconade
Sheryl Coburn	Gentry
Richard Kessinger	Greene
Don Stotts	Grundy
Lila Craig	Harrison
James Keck	Henry
Kay Chilton	Hickory
Carla Markt	Holt
George Frink	Howard
Daniel Franks	Howell
David Huff	Iron
Don Davis	Jasper
Randy Holman	Jefferson
Mark Reynolds	Johnson
Vance Parrish	Knox
Johnny North	Laclede
William Dobson	Lafayette
Doug Bowerman	Lawrence
Craig Myers	Lewis
Kevin Bishop	Lincoln
Marlene Graves	Linn
Steven Ripley	Livingston
Laura Pope	McDonald
James Palmer	Macon
Grace Thomas	Madison
Judy Logan	Maries
Carl Zupan	Marion
Donald Steen	Miller
Bill Thompson	Mississippi
Darrel King	Moniteau
Eleanor Roberts	Monroe
Jerome Overkamp	Montgomery
Robert Raines	Morgan
Ronnie Simmons	New Madrid
Gloria Gourley	Newton

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ASSESSORS ATTENDING ANNUAL GROUP MEETING AT  
CHATEAU ON THE LAKE  
BRANSON, MISSOURI  
SEPTEMBER 4 THROUGH SEPTEMBER 7, 2007

<b>Name</b>	<b>County</b>
Rex Wallace	Nodaway
Charles Alford	Oregon
Ross Seals	Osage
Katherine Loftis	Ozark
Donna Snider	Pemiscot
Larry White	Perry
Dean Dohrman	Pettis
Kevin Rasmussen	Phelps
Donna Prior	Pike
Lisa Pope	Platte
Carolyn Page	Polk
Roger Harrison	Pulaski
Paul Rouse	Putnam
Thomas Ruhl	Ralls
Richard Tregnago	Randolph
Kent Wollard	Ray
Rick Parker	Reynolds
Jan Spencer	Ripley
Scott Shipman	St. Charles
Gladys Smith	St. Clair
Dan Ward	St. Francois
Phil Muelheausler	St. Louis
Clem Donze	Ste. Genevieve
Margaret Pond	Saline
Teresa Houchin	Scott
Summer Crider	Shannon
Billy Gibson	Shelby
Jody Lemmon	Stoddard
Allen Berkstresser	Stone
Karen LaFaver	Sullivan
James Strahan	Taney
Wendy Nordwald	Warren
Charlotte Boyer	Washington
Francis Huitt	Wayne
Jim Jones	Webster
Carolyn Hardy	Worth
Brenda Day	Wright
Ed Bushmeyer	St. Louis City



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### **MEETINGS WITH COUNTY OFFICIALS**

Throughout the year, agents or members of the State Tax Commission conducted and attended meetings with county officials instructing and advising county officials of their duties and the laws governing the same; and generally aided them with various problems occurring during the year. Agents or members of the State Tax Commission conducted over 2,500 meetings with county officials during the 2007 calendar year. These meetings have assisted assessors and other county officials in making more uniform and equitable assessments of the various classes of property and caused to be placed on the rolls some property heretofore omitted.

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**CHAPTER IV**

**PROPERTY VALUATIONS**

The following table shows total property valuations for taxes for the years 2006 and 2007.

Item	For Taxes of 2006			For Taxes of 2007		
	Real	Personal	Total	Real	Personal	Total
Real Estate.....	\$63,696,743,821	0	\$63,696,743,821	\$72,894,949,878	0	\$72,894,949,878
Tangible Personal Property .....	0	\$18,003,490,091	\$18,003,490,091	0	\$18,457,279,048	\$18,457,279,048
Distributable Property of Public Utility Companies.....	\$2,528,514,061	\$985,853,849	\$3,514,367,910	\$2,599,811,943	\$1,031,638,942	\$3,631,450,885
Grand Total Valuations in Missouri.....	\$66,225,257,882	\$18,989,343,940	\$85,214,601,822	\$75,494,761,821	\$19,488,917,990	\$94,983,679,811

**VALUATIONS FOR TAXES OF 1998 TO 2007 INCLUSIVE**

YEAR	LOCALLY ASSESSED PROPERTY			DISTRIBUTABLE PROPERTY OF PUBLIC UTILITY COMPANIES			TOTAL TAXABLE PROPERTY
	Real	Personal	Total Locally Assessed Property	Real	Personal	Total Distributable Property	
1998.....	39,066,561,998	13,961,314,193	53,027,876,191	2,289,118,760	989,897,449	3,279,016,209	\$56,306,892,400
1999.....	42,064,374,390	14,797,778,491	56,862,152,881	2,397,712,544	1,064,022,623	3,461,735,167	\$60,323,888,048
2000.....	43,450,655,722	15,893,447,299	59,344,103,021	2,409,149,712	1,122,070,580	3,531,220,292	\$62,875,323,313
2001.....	48,091,934,132	16,630,804,836	64,722,738,968	2,461,475,440	1,186,674,659	3,648,150,099	\$68,370,889,067
2002.....	48,990,936,333	16,827,556,265	65,818,492,598	2,413,799,495	1,109,443,361	3,523,242,856	\$69,341,735,454
2003.....	53,329,893,622	16,758,008,935	70,087,902,557	2,379,147,297	1,000,557,232	3,379,704,529	\$73,467,607,086
2004.....	54,781,401,832	16,554,581,972	71,335,983,804	2,483,916,436	1,037,034,114	3,520,950,550	\$74,856,934,354
2005.....	61,625,414,212	17,223,443,036	78,848,857,248	2,531,330,405	1,018,390,377	3,549,720,782	\$82,398,578,030
2006.....	63,696,743,821	18,003,490,091	81,700,233,912	2,528,514,061	985,853,849	3,514,367,910	\$85,214,601,822
2007.....	72,894,949,878	18,457,279,048	91,352,228,926	2,599,811,943	1,031,638,942	3,631,450,885	\$94,983,679,811

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Company Name	TY 2006	Tax Year 2007		
	Total	Real	Personal	Total
<b>Electric Power Companies</b>				
Ameren-Electric Company	1,085,530,839	993,997,238	102,938,152	1,096,935,389
Aquila, Inc.	118,796,733	105,025,654	12,196,526	117,222,179
Empire District Electric Company	140,975,908	125,065,740	16,147,878	141,213,618
Entergy Arkansas Inc.	12,351,313	9,489,542	0	9,489,542
Interstate Power & Light Company	882,037	902,532	0	902,532
Kansas City Power & Light Company	278,805,821	245,119,534	33,280,007	278,399,541
Mid American Energy Company	37,759	35,796	2,279	38,075
<b>Electric Power Companies*</b>	<b>1,637,380,410</b>	<b>1,479,636,036</b>	<b>164,564,841</b>	<b>1,644,200,877</b>
<b>Product Pipeline Companies</b>				
BP Pipelines North America Inc	7,231,680	5,982,274	338,961	6,321,235
BP Products North America Inc	1,576,043	1,439,800	210,542	1,650,342
CCPS Transportation, LLC	2,064,497	1,961,641	126,043	2,087,685
ConocoPhillips Pipe Line Company	3,628,345	2,408,044	27,236	2,435,281
Enbridge Pipeline (Ozark) LLC	10,747,826	15,778,940	683,120	16,462,060
Explorer Pipeline Company	38,942,037	42,289,545	0	42,289,545
Kaneb Pipe Line Operating Partnership,	3,678,231	3,208,806	100,294	3,309,099
Kinder Morgan Operating L.P. "A"	1,119,199	974,688	157,193	1,131,881
Magellan Pipe Line Company	7,286,235	8,056,134	52,433	8,108,567
Mid-America Pipeline Company, LLC	5,045,315	4,678,081	341,815	5,019,896
Mobil Pipe Line Company	1,397,018	1,817,796	11,481	1,829,277
Platte Pipe Line Company	4,686,417	4,997,173	88,137	5,085,310
Razorback Pipeline, LLP	312,183	1,884,304	1,796	1,886,099
Shell Pipeline Company	43,981	26,358	0	26,358
Sinclair Pipeline Company	160,000	153,600	0	153,600
TE Products Pipeline Company L.P.	3,258,458	2,497,834	147,380	2,645,214
Wood River Pipeline	3,797,726	4,793,351	96,272	4,889,623
<b>Product Pipeline Companies*</b>	<b>94,975,190</b>	<b>102,948,368</b>	<b>2,382,703</b>	<b>105,331,071</b>
<b>Natural Gas Pipeline Companies</b>				
ANR Pipeline Company	5,434,936	5,775,735	138,529	5,914,264
Centerpoint Energy - Mississippi River Tr	8,285,454	7,292,568	103,634	7,396,202
Centerpoint Energy Gas Transmission C	114,394	120,120	0	120,120
Kinder Morgan Interstate Gas Transmissi	3,332,521	3,366,345	51,169	3,417,514
Missouri Gas Company, LLC	4,640,000	3,947,535	114,694	4,062,229
Missouri Interstate Gas, LLC	985,502	985,502	0	985,502
Missouri Pipeline Company	5,541,952	5,250,982	159,945	5,410,927
Natural Gas Pipeline Company of Americ	13,551,641	11,222,282	4,474,858	15,697,140
Ozark Gas Transmission, LLC	180,982	245,116	0	245,116
Panhandle Eastern Pipe Line Company	25,519,673	26,947,045	183,443	27,130,487
Quest Pipeline (KPC)	140,111	142,748	0	142,748
Southern Star Central Gas Pipeline, Inc.	13,169,560	15,964,751	345,640	16,310,391
Texas Eastern Transmission, LP	3,220,374	3,105,326	39,288	3,144,613
<b>Natural Gas Pipeline Companies*</b>	<b>84,117,100</b>	<b>84,366,054</b>	<b>5,611,199</b>	<b>89,977,254</b>

*\*Industry Totals may not sum due to rounding*

*State Tax Commission Annual Report - 2007*

Company Name	TY 2006	Tax Year 2007		
	Total	Real	Personal	Total
<b>Railroad Companies</b>				
Arkansas and Missouri Railroad Compan	942,323	692,283	266,727	959,010
BNSF Railway Company	202,533,547	147,761,340	75,235,180	222,996,520
Central Midland Railway Company	499,493	1,295,697	19,303	1,314,999
Iowa, Chicago & Eastern Railroad Corpor	4,809,021	6,289,877	379,166	6,669,044
Jackson, Gordonville & Delta Railroad	25,403	14,902	11,517	26,419
Kansas City Southern Railway Company	24,747,974	18,532,422	11,205,330	29,737,753
Kansas City Terminal Railway Company	13,493,979	14,561,292	114,687	14,675,979
Manufacturers Railway Company, Inc.	2,265,199	649,643	1,716,627	2,366,270
Missouri & Northern Arkansas Railroad	5,504,604	4,876,231	89,056	4,965,287
Missouri Central Railroad Company	2,160,000	2,160,000	0	2,160,000
Norfolk Southern Corporation	57,824,307	45,291,551	16,794,135	62,085,686
Railroad Switching Service of Missouri	3,633	0	0	0
Terminal Railroad Association of St. Loui	2,713,747	2,379,471	269,841	2,649,312
Union Pacific Railroad Company	156,859,592	110,145,594	50,657,282	160,802,876
<b>Railroad Companies*</b>	<b>474,382,823</b>	<b>354,650,303</b>	<b>156,758,852</b>	<b>511,409,155</b>
<b>Telecommunication Companies</b>				
American Fiber Systems, Inc.	181,158	187,898	2,257	190,155
AT & T (formerly SBC)	497,536,333	270,585,470	259,345,713	529,931,183
AT&T Communications	51,814,726	24,665,758	28,216,485	52,882,243
Broadwing Communications (CIII Comm	2,004,143	256,230	2,020,206	2,276,436
Calpoint Missouri, Inc.	137,527	0	0	0
Century Tel of Missouri, LLC	142,369,176	79,223,545	53,363,052	132,586,597
CenturyTel Fiber Company II, LLC	7,447,129	5,684,944	2,665,505	8,350,449
CenturyTel of Northwest Arkansas, LLC	294,446	185,072	96,725	281,797
Chariton Valley Long Distance	0	115,918	171,124	287,041
Chariton Valley Telecom	2,096,911	2,564,886	148,634	2,713,520
Chartion Valley Communication Corporat	242,944	257,920	0	257,920
Embarq (formerly Sprint-MO).	93,074,104	50,257,813	50,540,974	100,798,787
Empire District Industries, Inc.	2,091,944	1,864,274	456,704	2,320,978
Fiber Four	120,605	102,083	15,330	117,413
Global Crossing Telephone Inc.	2,765,529	383,596	2,258,635	2,642,232
Iowa Telecommunication Services Inc.	222,344	27,079	0	27,079
Level 3 Communications LLC	12,324,201	10,229,218	8,478,045	18,707,263
Mark Twain Long Distance Inc.	32,000	24,000	0	24,000
MCI Communications Services, Inc.	15,075,915	20,001,098	6,848,857	26,849,954
MCI Metro Access Transmission	7,643,304	6,056,651	954,414	7,011,065
McLeod Usa Network Services, Inc.	3,798,429	401,972	1,782,757	2,184,729
Missouri Network Alliance, LLC	1,177,208	639,787	1,097,570	1,737,356
OnFiber Communications, Inc.	10,131	5,068	3,570	8,638
Osage Valley Technologies, LLC	48,013	47,683	330	48,013
Qwest Communications Corporation	5,430,244	2,079,626	3,701,212	5,780,838
Savvis, Inc.	156,640	70,728	0	70,728
Sho-Me Technologies, LLC	0	192,819	265,813	458,633
Spectra Communications Group LLC	46,279,950	27,978,914	14,426,388	42,405,302
Sprint Communication Company L.P.	21,740,018	2,361,175	21,419,644	23,780,819

*\*Industry Totals may not sum due to rounding*

*State Tax Commission Annual Report - 2007*

Company Name	TY 2006	Tax Year 2007		
	Total	Real	Personal	Total
Windstream Missouri, f.k.a. Alltel Missou	32,178,304	17,981,390	12,331,765	30,313,155
<b>Telecommunication Companies*</b>	<b>948,293,374</b>	<b>524,432,617</b>	<b>470,611,709</b>	<b>995,044,325</b>
<b>Telephone Companies</b>				
Alma Communications Company	186,805	312,493	147,411	459,904
BPS Telephone Company	2,546,233	1,322,671	991,984	2,314,655
Chariton Valley Telephone Corp.	8,581,287	5,730,832	1,926,702	7,657,534
Choctaw Telephone Company	157,220	102,112	54,284	156,395
Citizens Telephone Company	3,004,662	1,377,715	1,050,797	2,428,512
Craw Kan Telephone Coop. Inc.	2,138,099	1,587,235	612,762	2,199,996
Ellington Telephone Company	1,102,469	538,870	528,836	1,067,707
FairPoint Communications	9,512,634	5,515,687	2,814,545	8,330,232
Farber Telephone Company	58,755	12,308	45,299	57,607
Fidelity Telephone Company	3,850,063	1,918,062	1,862,852	3,780,913
First Fiber Corporation	151,187	123,285	31,985	155,270
Goodman Telephone Company	1,215,045	1,091,601	232,072	1,323,673
Granby Telephone Company	1,009,547	417,444	576,883	994,327
Grand River Mutual Telephone Corp.	8,926,320	6,235,722	3,365,612	9,601,334
Green Hills Telecommunication Services	323,508	233,536	90,067	323,603
Green Hills Telephone Corporation	2,602,309	1,660,712	1,127,083	2,787,795
Holway Telephone Company	101,371	54,169	33,524	87,693
Iamo Telephone Company	463,963	239,037	211,852	450,889
Kingdom Telephone Company	3,461,308	2,064,149	1,386,866	3,451,015
KLM Telephone Company	482,054	257,198	249,795	506,993
Lathrop Telephone Company	771,488	492,555	267,269	759,824
Le Ru Telephone Company	1,363,314	875,092	615,593	1,490,685
Mark Twain Communications Co.	643,851	354,415	244,281	598,696
Mark Twain Rural Telephone Company	3,449,645	1,924,402	1,149,262	3,073,665
McDonald County Telephone Company	2,098,671	1,256,109	839,718	2,095,827
Mid Missouri Telephone Company	5,058,471	3,343,673	1,991,689	5,335,362
Miller Telephone Company	619,712	309,685	203,485	513,170
Mo-Kan Dial Company Inc.	364,973	251,301	99,193	350,494
New Florence Telephone Company	164,900	109,486	53,842	163,328
New London Telephone Company	469,614	205,009	148,768	353,777
Northeast Missouri Rural Telephone	7,268,814	4,336,864	2,917,533	7,254,397
Orchard Farm Telephone Company	284,533	162,147	116,021	278,168
Oregon Farmer Mutual Telephone	289,967	182,740	193,038	375,779
Ozark Telephone Company	2,695,035	1,783,673	771,862	2,555,535
Peace Valley Telephone Company	167,774	41,476	102,313	143,789
Rock Port Telephone Company	691,290	377,980	303,877	681,857
Seneca Telephone Company	2,478,086	1,589,278	903,627	2,492,905
Steelville Telephone Company	5,961,894	3,854,072	2,134,305	5,988,377
Stoutland Telephone Company	2,159,876	1,533,772	813,184	2,346,956
<b>Telephone Companies*</b>	<b>86,876,747</b>	<b>53,778,565</b>	<b>31,210,075</b>	<b>84,988,640</b>
<b>Commercial Aircraft</b>				
Aero Charter Inc.	20,152	0	19,628	19,628

*\*Industry Totals may not sum due to rounding*

**State Tax Commission Annual Report - 2007**

Company Name	TY 2006	Tax Year 2007		
	Total	Real	Personal	Total
Air Clayco	100,622	0	108,767	108,767
Anheuser-Busch Companies Inc.	3,820,527	0	4,033,827	4,033,827
Applebee's International Co.	307,690	0	197,883	197,883
ASCO Inc.	298,924	0	0	0
AV Corp. Inc.	34,262	0	31,074	31,074
AVN Air, LLC	382,615	0	395,841	395,841
B 4 A LLC	151,397	0	117,809	117,809
Baird Air, LLC	323,935	0	364,963	364,963
Barry-Wehmiller Companies, Inc.	16,955	0	3,524	3,524
Bass Pro, Inc.	344,820	0	342,311	342,311
BD Ventures LLC	0	0	177,619	177,619
Big Sky Aviation Investors, LLC	86,427	0	96,893	96,893
Brown Shoe Co. Inc.	95,951	0	138,521	138,521
C&K Leasing Inc.	65,556	0	99,802	99,802
CA Leasing Corporation	203,850	0	168,655	168,655
CDP Aviation LP	203,898	0	155,315	155,315
Central Services, LLC	155,270	0	167,006	167,006
Cequel III Aviation, LLC	402,833	0	391,037	391,037
CH Aircraft, LLC	71,877	0	78,904	78,904
CIT Leasing Corporation	197,880	0	276,518	276,518
Clark W. Hampton	89,843	0	88,677	88,677
CO-MO, LLC	0	0	82,836	82,836
Conway Air Corporation	132,380	0	138,981	138,981
Corporate Aircraft Trust 2001B	304,474	0	352,837	352,837
Crader Distributing Company	0	0	239,861	239,861
Dairy Farmers of America, Inc.	509,100	0	0	0
Data Research Associates	13,297	0	0	0
DeBruce Grain, Inc.	135,123	0	131,043	131,043
Distribution Air & Transportation Services	452,233	0	430,759	430,759
Dodson International Air/ RR Aviation	272	0	0	0
DREI-T's L.L.C.	183,681	0	200,089	200,089
Drury Development Corporation	185,794	0	134,045	134,045
DSW Development Corporation	97,732	0	85,254	85,254
Emerson Electric Company	1,164,179	0	1,277,823	1,277,823
Enterprise Rent-A-Car	486,549	0	808,249	808,249
Federated Retail Holdings, Inc.	290,354	0	429,654	429,654
Fielding Aviation LLC	205,402	0	234,044	234,044
Fisher Controls International, LLC	162,911	0	122,159	122,159
Flight Express, Inc.	9,408	0	2,246	2,246
Frederick Marine Corporation	103,417	0	110,021	110,021
Frontenac Properties Inc.	165,054	0	218,175	218,175
G.W. VanKeppel Company	55,131	0	0	0
Ginnaire Rental Inc.	828,931	0	807,057	807,057
H & H Color Lab. Inc.	207,304	0	0	0
Hallmark Cards Inc.	938,790	0	925,403	925,403
Harbour Group Industries	398,541	0	419,806	419,806
HBE Corporation	11,963	0	11,002	11,002

*\*Industry Totals may not sum due to rounding*

*State Tax Commission Annual Report - 2007*

Company Name	TY 2006	Tax Year 2007		
	Total	Real	Personal	Total
HCE Leasing-MO, LLC	58,991	0	0	0
Hermann Aviation Inc.	103,094	0	0	0
Hypnautic LLC	0	0	14,976	14,976
ImagaAmerica Aviation, Inc.	0	0	31,301	31,301
J. G. Brunner Services, LLC	0	0	154,128	154,128
J. Russell Flowers LLC	0	0	437,944	437,944
Jack Henry & Associates Inc.	1,647,111	0	2,059,811	2,059,811
JNM Air-Delaware, LLC	37,582	0	37,900	37,900
John Fabick Tractor Company	44,484	0	20,213	20,213
Joyce Meyer Ministries, Inc.	190,320	0	180,733	180,733
K Transit, LLC	0	0	128,318	128,318
Kaleidoscope Aviation Corporation	136,484	0	124,505	124,505
Kansas City Life Insurance Company	932,646	0	959,663	959,663
Leggett & Platt Inc.	146,795	0	95,170	95,170
Life Logistics, LLC	225,011	0	0	0
Life Net, Inc. Arch Air Medical Service	0	0	272,804	272,804
Loren Cook Company	256,323	0	271,031	271,031
Massman Construction Co.	417,741	0	383,653	383,653
Maverick Tube Corporation (Tenaris)	311,222	0	183,909	183,909
McDonnell Douglas Corporation	403,866	0	542,073	542,073
Merlin Aviation, LLC	8,026	0	18,645	18,645
Metal Exchange Corporation	16,878	0	17,583	17,583
MHS Aviation, LLC	0	0	230,489	230,489
MHS Consulting Corp	534,696	0	401,341	401,341
Midwest Flight I, LLC	245,805	0	252,468	252,468
Midwest Transport, LLC	32,354	0	31,076	31,076
Monsanto Company	1,683,229	0	1,387,584	1,387,584
Moran Foods Inc.	343,553	0	347,532	347,532
Mueller Transportation Inc.	153,179	0	148,554	148,554
Murphy Hoffman Company	241,583	0	179,069	179,069
N131PC LLC	42,382	0	27,317	27,317
National Car Company, LLC	0	0	100,629	100,629
Natoli Engineering Co. Inc.	7,872	0	19,695	19,695
Nestle Purina PetCare Company	1,665,263	0	1,519,364	1,519,364
New Prime, Inc.	624,030	0	585,773	585,773
NPG Aircraft, Inc.	303,916	0	151,329	151,329
NSI Leasing, LLC	143,940	0	110,804	110,804
NWW Excel II, LLC	0	0	295,466	295,466
O'Reilly Aviation	252,200	0	290,494	290,494
Pintail Aviation, LLC	0	0	148,139	148,139
Premier Aircraft Alpha LLC	293,445	0	241,865	241,865
Rex Industrial Corporation	241,561	0	338,066	338,066
Russell Stover Candies Inc.	389,147	0	379,927	379,927
Sabreliner Corporation	896	0	2,122	2,122
Saturn of Kansas City, Inc.	440,005	0	224,281	224,281
ShannAir Inc.	107,332	0	129,806	129,806
Siegel-Robert Inc.	595,072	0	736,073	736,073

*\*Industry Totals may not sum due to rounding*

*State Tax Commission Annual Report - 2007*

Company Name	TY 2006	Tax Year 2007		
	Total	Real	Personal	Total
Sierra Aviation Inc.	1,139,879	0	899,763	899,763
Springfield Flying Service, Inc.	138,114	0	109,307	109,307
Sprint United Mgmt. Company	1,996,524	0	2,138,434	2,138,434
St. Louis Helicopter, LLC	13,949	0	10,954	10,954
STL Executive Beechcraft, Inc.	74,762	0	0	0
Summit Air, LLC	0	0	70,192	70,192
Surdex Corporation	147,531	0	122,204	122,204
TADIC Inc.	874,203	0	0	0
Tri-Air LLC	37,503	0	48,536	48,536
Twentieth Investors Inc.	64,882	0	68,890	68,890
United Industries Corporation	178,084	0	0	0
Vinson Group, LLC	88,122	0	0	0
Voltron Air L.L.C.	207,459	0	183,534	183,534
Wholesale Lumber & Materials Company	157,007	0	151,311	151,311
WKC Corporation	31,476	0	40,925	40,925
Zurich Holding Company of America	617,525	0	505,486	505,486
<b>Commercial Aircraft*</b>	<b>33,462,360</b>	<b>0</b>	<b>33,179,078</b>	<b>33,179,078</b>
<b>Airline Companies</b>				
ABX Air, Inc.	86,100	0	214,350	214,350
Air Midwest, Inc. (dba) US Airways Expre	465,621	0	0	0
Air Transport International, LLC	21,683	0	31,178	31,178
Air Wisconsin Airline Corporation	2,633,945	0	1,788,324	1,788,324
AirNet Systems Inc.	203,479	0	321,981	321,981
AirTran Airways Inc.	2,497,969	0	2,132,462	2,132,462
Allegiant Air LLC	44,418	0	65,029	65,029
America West Airlines	742,191	0	1,492,110	1,492,110
American Airlines Inc & TWA LLC	5,612,689	0	5,358,735	5,358,735
American Check Transport Inc.	37,229	0	38,066	38,066
American Eagle Airlines Inc.	3,110,142	0	2,313,057	2,313,057
Ameriflight Inc.	513	0	343	343
ASTAR Air Cargo, Inc.	149,826	0	69,956	69,956
ATA Airlines, Inc.	4,187	0	14,513	14,513
Atlantic Southeast Airlines, Inc.	2,095,801	0	1,756,482	1,756,482
Berry Aviation, Inc.	11,910	0	21,212	21,212
Capital Cargo International Airlines	8,547	0	7,596	7,596
Chautauqua Airlines Inc.	3,134,653	0	3,084,450	3,084,450
Cherry Air, Inc	104,014	0	55,029	55,029
Comair Inc.	1,852,762	0	2,582,965	2,582,965
Continental Air Lines Inc.	17,136	0	16,072	16,072
CST-ROM Holdings, LLC	59,277	0	51,942	51,942
Custom Air Transport Inc.	26,124	0	0	0
Delta Air Lines Inc.	5,971,283	0	3,143,684	3,143,684
Edgar Aviation LLC	122,400	0	165,163	165,163
ExpressJet Airlines, Inc.	5,452,143	0	5,019,385	5,019,385
Federal Express Corporation	3,122,065	0	3,177,906	3,177,906
Frontier Airlines Inc.	3,214,990	0	3,118,224	3,118,224

*\*Industry Totals may not sum due to rounding*



*State Tax Commission Annual Report - 2007*

Company Name	TY 2006	Tax Year 2007		
	Total	Real	Personal	Total
Grand Holdings Inc. D/B/A Champion Air	45,163	0	72,229	72,229
Great Lakes Aviation, LTD	0	0	238	238
Gulf & Caribbean Cargo, Inc.	59,105	0	16,568	16,568
IFL Group, Inc.	23,704	0	4,730	4,730
Kalitta Charters, LLC	7,286	0	7,642	7,642
Kitty Hawk Inc.	417,340	0	465,924	465,924
Mesa Airlines, Inc.	2,171,159	0	3,760,516	3,760,516
Mesaba Aviation Inc.	398,548	0	0	0
Miami Air International Inc.	17,916	0	62,358	62,358
Midwest Airlines, Inc.	4,087,924	0	5,600,863	5,600,863
Midwest Corporate Aviation, Inc.	1,554	0	1,183	1,183
Northwest Airlines Inc.	545,053	0	459,334	459,334
Omni Air International Inc.	0	0	1,122	1,122
Pace Airlines, Inc.	19,779	0	8,851	8,851
Pak West Airlines	21,448	0	26,183	26,183
Phoenix Air Group, Inc.	3,199	0	0	0
Pinnacle Airlines, Inc.	4,732,176	0	3,380,279	3,380,279
Planet Airways Inc.	2,721	0	0	0
PSA Airlines, Inc.	1,214,930	0	1,377,607	1,377,607
RegionsAir	218,614	0	535,804	535,804
Republic Airline, Inc.	0	0	1,820,925	1,820,925
Rhoades Aviation Inc.	231	0	43	43
Ryan International Airlines, Inc.	142,642	0	797,401	797,401
Shuttle America Corporation	754,658	0	866,329	866,329
Skyway Airlines, Inc.	16,692	0	14,683	14,683
Skywest Airlines, Inc.	2,803,488	0	4,281,909	4,281,909
Southwest Airlines Company	21,596,779	0	28,210,889	28,210,889
Springfield Aircraft Charter & Sales, Inc.	46,286	0	83,801	83,801
TEM Enterprises d/b/a Xtra Airways	0	0	6,047	6,047
Trans State Airlines Inc.	2,285,674	0	1,562,097	1,562,097
United Airlines Inc.	1,469,119	0	2,371,986	2,371,986
United Parcel Service Company	4,376,308	0	3,730,831	3,730,831
US Airways Inc.	2,909,428	0	807,782	807,782
USA Jet Airlines, Inc.	131,606	0	48,063	48,063
<b>Airline Companies*</b>	<b>91,323,628</b>	<b>0</b>	<b>96,424,428</b>	<b>96,424,428</b>

*\*Industry Totals may not sum due to rounding*

*State Tax Commission Annual Report - 2007*

Company Name	TY 2006	Tax Year 2007			
	Total	Real	Personal	Total	
Private Car Companies					
First Energy Generation Corp	0	0	487,870	487,870	
ADM Transportation Company	584,112	0	677,718	677,718	
Alabama Power Company	3,125,216	0	3,855,774	3,855,774	
American Electric Power Service Corpo	2,540,195	0	1,938,968	1,938,968	
American Railcar Leasing LLC	699,319	0	704,870	704,870	
Aquila Inc.	153,831	0	142,873	142,873	
Associated Electric Cooperative Inc.	525,626	0	522,754	522,754	
Basell USA, Inc.	108,704	0	145,640	145,640	
Bombardier Capital Rail Inc.	225,525	0	0	0	
Cargill Inc	222,224	0	298,160	298,160	
Cargill Inc - CGD Division	114,776	0	133,448	133,448	
Chevron Phillips Chemical Company, L	233,935	0	273,407	273,407	
Chicago Freight Car Leasing Company	174,131	0	263,136	263,136	
CIT Group/Capital Finance Inc.	3,365,543	0	4,323,505	4,323,505	
Conagra Foods (MHC Inc)	110,836	0	115,183	115,183	
Coors Brewing Company	502,807	0	347,118	347,118	
CPS Energy	105,652	0	84,913	84,913	
Cryo-Trans Inc.	99,954	0	105,337	105,337	
Dow Chemical Company	384,890	0	514,569	514,569	
Entergy Arkansas Inc.	1,278,211	0	1,098,638	1,098,638	
Entergy Gulf States Inc.	209,649	0	206,429	206,429	
Equistar Chemicals LP	135,502	0	138,084	138,084	
Exelon Generation Company, LLC	386,377	0	307,387	307,387	
Exxon Mobil Corporation	270,029	0	234,061	234,061	
First Union Rail Corporation	793,281	0	1,006,557	1,006,557	
FMC Corporation	118,549	0	105,803	105,803	
GATX Corporation	1,926,581	0	2,077,138	2,077,138	
General Electric Railcar Services Corpo	802,240	0	907,499	907,499	
Georgia Power Company/Scherer Elect	4,361,918	0	6,271,568	6,271,568	
Grand River Dam Authority	182,263	0	155,919	155,919	
Greenbrier Management Services, LLC	28,213	0	136,236	136,236	
Helm Financial Corporation	152,825	0	195,386	195,386	
Helm Pacific Leasing	129,795	0	20,606	20,606	
INEOS Olefins & Polymers USA, LLC	199,647	0	181,866	181,866	
Interstate Commodities, Inc	858	0	247,738	247,738	
Kansas City Power & Light Company	419,950	0	880,170	880,170	
KGE-Westar Energy, Inc	484,420	0	361,359	361,359	
Lone Star Industries	64,729	0	113,949	113,949	
Luminant Generation Company, LLC	3,231,017	0	3,159,793	3,159,793	
Midwest Generation, LLC	180,968	0	183,984	183,984	
Mississippi Power Company	300,900	0	168,960	168,960	
Mitsui Rail Capital LLC	1,471,276	0	3,015,591	3,015,591	
Northern Indiana Public Service Compa	300,626	0	22,672	22,672	
Occidental Chemical Corporation	132,927	0	129,072	129,072	
Ohio Valley Electric Corporation	578,211	0	1,528,354	1,528,354	
Procor Limited	160,124	0	252,911	252,911	

*\*Industry Totals may not sum due to rounding*

*State Tax Commission Annual Report - 2007*

Company Name	TY 2006	Tax Year 2007			
	Total	Real	Personal	Total	
Public Service Company of Oklahoma	255,951	0	259,818	259,818	
Railcar Associates LP	268,889	0	247,961	247,961	
Railcar Leasing LLC	348,947	0	379,946	379,946	
Southwestern Electric Power Company	195,461	0	229,001	229,001	
Tate & Lyle Ingredients Americas, Inc	210,622	0	217,478	217,478	
Transport Capital Rail Partners	729,256	0	0	0	
Trinity Industries Leasing Company	959,875	0	1,196,677	1,196,677	
Trinity Rail Management Inc	1,690,334	0	1,653,485	1,653,485	
TTX Company	17,505,191	0	16,122,306	16,122,306	
Union Electric Company	5,394,477	0	7,397,559	7,397,559	
Union Tank Car Company	1,268,326	0	1,567,329	1,567,329	
Wedron Silica Company	27,793	0	165,823	165,823	
Westar Energy, Inc	112,102	0	338,011	338,011	
Western Fuels Association Inc.	332,181	0	442,954	442,954	
All Other Private Car Companies	2,678,510	0	2,634,734	2,634,734	
<b>Private Car Companies*</b>	<b>63,556,280</b>	<b>0</b>	<b>70,896,059</b>	<b>70,896,059</b>	

*\*Industry Totals may not sum due to rounding*

*State Tax Commission Annual Report - 2007*

***Recapitulation***

<b>Industry</b>	<b>TY 2006</b>	<b>Tax Year 2007</b>		
	<b>Total</b>	<b>Real</b>	<b>Personal</b>	<b>Total *</b>
Electric Power Companies	1,637,380,410	1,479,636,036	164,564,841	1,644,200,877
Product Pipeline Companies	94,975,190	102,948,368	2,382,703	105,331,071
Natural Gas Pipeline Companies	84,117,100	84,366,054	5,611,199	89,977,254
Railroad Companies	474,382,823	354,650,303	156,758,852	511,409,155
Telecommunication Companies	948,293,374	524,432,617	470,611,709	995,044,325
Telephone Companies	86,876,747	53,778,565	31,210,075	84,988,640
Commercial Aircraft	33,462,360	0	33,179,078	33,179,078
Airline Companies	91,323,628	0	96,424,428	96,424,428
Private Car Companies	63,556,280	0	70,896,059	70,896,059
<b><i>Grand Totals *</i></b>	3,514,367,911	2,599,811,943	1,031,638,945	3,631,450,887

*\* Totals may not sum due to rounding*



*State Tax Commission Annual Report - 2007*

County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>Ameren-Electric Company</b>				
1 Adair	434.09000	13,010,367	1,347,351	14,357,718
2 Audrain	307.74000	9,223,457	955,179	10,178,636
3 Bollinger	42.67000	1,278,888	132,441	1,411,329
4 Boone	254.99000	7,642,455	791,451	8,433,906
5 Butler	14.13000	423,499	43,857	467,356
6 Caldwell	166.89000	5,001,958	518,002	5,519,960
7 Callaway	337.11000	10,103,722	1,046,339	11,150,062
8 Camden	426.50000	12,782,882	1,323,793	14,106,675
9 Cape Girardeau	713.43000	21,382,630	2,214,381	23,597,011
10 Chariton	24.95000	747,791	77,441	825,232
11 Clark	137.67000	4,126,189	427,307	4,553,496
12 Clay	179.34000	5,375,105	556,645	5,931,749
13 Clinton	116.39000	3,488,393	361,257	3,849,650
14 Cole	761.85000	22,833,855	2,364,669	25,198,524
15 Cooper	298.28000	8,939,925	925,817	9,865,742
16 Crawford	23.86000	715,122	74,058	789,180
17 Daviess	17.50000	524,503	54,317	578,820
18 Dekalb	77.08000	2,310,210	239,245	2,549,455
19 Dunklin	196.16000	5,879,227	608,852	6,488,078
20 Franklin	2,329.13000	69,807,726	7,229,274	77,036,999
21 Gasconade	209.54000	6,280,247	650,381	6,930,628
22 Gentry	4.09000	122,584	12,695	135,279
23 Howard	84.56000	2,534,398	262,462	2,796,859
24 Iron	499.28000	14,964,215	1,549,691	16,513,906
25 Jefferson	3,397.98000	101,842,858	10,546,826	112,389,683
26 Knox	100.57000	3,014,243	312,154	3,326,397
27 Lewis	176.89000	5,301,674	549,040	5,850,715
28 Lincoln	817.92000	24,514,362	2,538,702	27,053,064
29 Linn	207.22000	6,210,713	643,180	6,853,893
30 Livingston	40.59000	1,216,547	125,985	1,342,532
31 Macon	70.78000	2,121,389	219,691	2,341,080
32 Madison	35.14000	1,053,202	109,069	1,162,271
33 Maries	116.08000	3,479,102	360,295	3,839,397
34 Marion	47.40000	1,420,653	147,123	1,567,776
35 Miller	624.44000	18,715,459	1,938,169	20,653,628
36 Mississippi	195.20000	5,850,454	605,872	6,456,326
37 Moniteau	144.33000	4,325,799	447,979	4,773,778

\* Total Valuation may not sum due to rounding.

Electric Power Companies

*State Tax Commission Annual Report - 2007*

County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>Ameren-Electric Company - - continued</b>				
38 Monroe	46.80000	1,402,670	145,260	1,547,931
39 Montgomery	445.87000	13,363,432	1,383,914	14,747,346
40 Morgan	326.19000	9,776,432	1,012,445	10,788,878
41 New Madrid	342.00000	10,250,283	1,061,517	11,311,800
42 Osage	320.26000	9,598,701	994,040	10,592,740
43 Pemiscot	369.37000	11,070,606	1,146,470	12,217,075
44 Perry	32.98000	988,463	102,365	1,090,828
45 Pettis	22.94000	687,548	71,202	758,751
46 Phelps	52.25000	1,566,015	162,176	1,728,192
47 Pike	754.69000	22,619,258	2,342,446	24,961,704
48 Pulaski	8.79000	263,450	27,283	290,733
49 Ralls	170.20000	5,101,164	528,276	5,629,440
50 Randolph	524.54000	15,721,297	1,628,094	17,349,391
51 Ray	124.67000	3,736,558	386,957	4,123,515
52 Reynolds	99.65000	2,986,669	309,299	3,295,968
53 Ripley	17.76000	532,295	55,124	587,420
54 St. Charles	2,979.31000	89,294,653	9,247,336	98,541,989
55 St. Francois	1,508.04000	45,198,354	4,680,732	49,879,086
56 Ste. Genevieve	89.97000	2,696,544	279,254	2,975,797
57 St. Louis	7,145.56000	214,163,783	22,178,758	236,342,541
58 Saline	6.69000	200,510	20,765	221,275
59 Schuyler	73.45000	2,201,413	227,978	2,429,391
60 Scotland	20.54000	615,616	63,753	679,370
61 Scott	534.27000	16,012,921	1,658,295	17,671,215
62 Stoddard	346.59000	10,387,853	1,075,764	11,463,617
63 Sullivan	30.82000	923,724	95,661	1,019,385
64 Warren	531.50000	15,929,899	1,649,697	17,579,596
65 Washington	1,194.03000	35,786,976	3,706,092	39,493,068
66 Wayne	6.37000	190,919	19,772	210,691
67 City of St. Louis	1,406.78000	42,163,431	4,366,436	46,529,867
<b><i>Company Total:</i></b>	33,164.65000	993,997,238	102,938,152	1,096,935,389

\* Total Valuation may not sum due to rounding.

Electric Power Companies

*State Tax Commission Annual Report - 2007*

County Name		Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>Aquila, Inc.</b>					
1	Andrew	502.51000	4,561,388	529,709	5,091,097
2	Atchison	280.91000	2,549,878	296,115	2,845,993
3	Barton	90.66000	822,940	95,567	918,507
4	Bates	209.13000	1,898,316	220,450	2,118,766
5	Benton	193.89000	1,759,980	204,385	1,964,365
6	Buchanan	1,323.75000	12,015,954	1,395,401	13,411,355
7	Carroll	34.32000	311,530	36,178	347,707
8	Cass	1,151.10000	10,448,774	1,213,406	11,662,180
9	Cedar	9.82000	89,138	10,352	99,490
10	Clay	752.93000	6,834,502	793,684	7,628,186
11	Clinton	125.13000	1,135,831	131,903	1,267,734
12	Cooper	17.93000	162,754	18,901	181,655
13	Dade	3.41000	30,953	3,595	34,548
14	Daviess	38.06000	345,479	40,120	385,599
15	Dekalb	65.99000	599,005	69,562	668,567
16	Gentry	32.59000	295,826	34,354	330,180
17	Grundy	196.58000	1,784,397	207,220	1,991,618
18	Harrison	90.96000	825,663	95,883	921,546
19	Henry	573.13000	5,202,420	604,152	5,806,572
20	Holt	336.51000	3,054,571	354,724	3,409,296
21	Jackson	2,202.80000	19,995,273	2,322,031	22,317,305
22	Johnson	561.37000	5,095,672	591,755	5,687,427
23	Lafayette	376.01000	3,413,121	396,362	3,809,483
24	Livingston	36.44000	330,773	38,412	369,186
25	Mercer	22.40000	203,329	23,612	226,942
26	Nodaway	488.96000	4,438,392	515,426	4,953,818
27	Pettis	419.74000	3,810,067	442,459	4,252,527
28	Platte	444.03000	4,030,553	468,064	4,498,617
29	Ray	366.15000	3,323,620	385,969	3,709,588
30	St. Clair	155.51000	1,411,597	163,927	1,575,524
31	Vernon	378.94000	3,439,717	399,451	3,839,168
32	Worth	88.60000	804,241	93,396	897,636
<b>Company Total:</b>		11,570.26000	105,025,654	12,196,526	117,222,179

\* Total Valuation may not sum due to rounding.

Electric Power Companies



*State Tax Commission Annual Report - 2007*

County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
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**Empire District Electric Company**

1	Barry	123.46000	2,327,473	300,512	2,627,985
2	Barton	68.67000	1,294,569	167,148	1,461,718
3	Cedar	90.42000	1,704,601	220,090	1,924,691
4	Christian	510.75000	9,628,678	1,243,208	10,871,886
5	Dade	156.22000	2,945,065	380,252	3,325,318
6	Dallas	183.34000	3,456,333	446,265	3,902,597
7	Greene	566.80000	10,685,335	1,379,638	12,064,974
8	Hickory	123.38000	2,325,964	300,317	2,626,282
9	Jasper	1,565.98000	29,521,915	3,811,726	33,333,640
10	Lawrence	735.92000	13,873,592	1,791,290	15,664,882
11	McDonald	276.39000	5,210,515	672,756	5,883,271
12	Newton	1,115.16000	21,023,039	2,714,392	23,737,431
13	Polk	388.59000	7,325,713	945,860	8,271,574
14	St. Clair	37.78000	712,230	91,960	804,190
15	Stone	149.82000	2,824,412	364,674	3,189,087
16	Taney	538.08000	10,143,905	1,309,731	11,453,636
17	Webster	3.31000	62,400	8,057	70,457

<b><i>Company Total:</i></b>	6,634.07000	125,065,740	16,147,878	141,213,618
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**Entergy Arkansas Inc.**

1	Dunklin	14.94000	1,626,779	0	1,626,779
2	New Madrid	11.77000	1,281,605	0	1,281,605
3	Oregon	2.03000	221,042	0	221,042
4	Pemiscot	46.76000	5,091,577	0	5,091,577
5	Taney	11.65000	1,268,539	0	1,268,539

<b><i>Company Total:</i></b>	87.15000	9,489,542	0	9,489,542
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**Interstate Power & Light Company**

1	Clark County	9.45000	902,532	0	902,532
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<b><i>Company Total:</i></b>	9.45000	902,532	0	902,532
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\* Total Valuation may not sum due to rounding.

Electric Power Companies

*State Tax Commission Annual Report - 2007*

County Name		Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>Kansas City Power &amp; Light Company</b>					
1	Bates	29.08000	977,716	132,745	1,110,461
2	Buchanan	14.85000	499,281	67,788	567,068
3	Carroll	552.03000	18,560,125	2,519,918	21,080,043
4	Cass	337.38000	11,343,251	1,540,079	12,883,331
5	Chariton	552.09000	18,562,143	2,520,192	21,082,334
6	Clay	1,127.37000	37,903,970	5,146,242	43,050,212
7	Cooper	24.13000	811,289	110,149	921,438
8	Henry	47.65000	1,602,069	217,514	1,819,582
9	Howard	95.81000	3,221,284	437,355	3,658,640
10	Jackson	3,009.55000	101,185,851	13,738,056	114,923,907
11	Johnson	3.62000	121,710	16,525	138,235
12	Lafayette	234.05000	7,869,133	1,068,396	8,937,529
13	Livingston	0.16000	5,379	730	6,110
14	Pettis	52.03000	1,749,331	237,508	1,986,839
15	Platte	663.80000	22,318,010	3,030,128	25,348,138
16	Randolph	13.96000	469,357	63,725	533,082
17	Ray	24.96000	839,195	113,938	953,133
18	Saline	508.02000	17,080,439	2,319,020	19,399,459
<b><i>Company Total:</i></b>		7,290.54000	245,119,534	33,280,007	278,399,541

**Mid American Energy Company**

1	Atchison	23.18000	35,796	2,279	38,075
<b><i>Company Total:</i></b>		23.18000	35,796	2,279	38,075

\* Total Valuation may not sum due to rounding.

Electric Power Companies

*State Tax Commission Annual Report - 2007*

County Name		Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
BP Pipelines North America Inc					
1	Adair	21.46000	153,093	8,674	161,768
2	Carroll	53.89000	384,446	21,783	406,229
3	Cass	110.85000	790,793	44,807	835,600
4	Chariton	47.19000	336,649	19,075	355,724
5	Clark	32.49000	231,780	13,133	244,913
6	Jackson	42.35000	302,121	17,118	319,239
7	Johnson	11.89000	84,822	4,806	89,628
8	Knox	35.92000	256,250	14,519	270,769
9	Lafayette	88.77000	633,276	35,882	669,158
10	Lincoln	29.98000	213,874	12,118	225,993
11	Linn	28.05000	200,106	11,338	211,444
12	Macon	99.96000	713,105	40,405	753,510
13	Marion	5.80000	41,377	2,344	43,721
14	Monroe	11.76000	83,895	4,754	88,648
15	Pike	21.02000	149,955	8,497	158,451
16	Ralls	32.69000	233,207	13,214	246,421
17	St. Charles	65.70000	468,697	26,557	495,254
18	Scotland	18.31000	130,622	7,401	138,023
19	Shelby	57.03000	406,846	23,052	429,899
20	Sullivan	23.46000	167,361	9,483	176,844
Company Total:		838.57000	5,982,274	338,961	6,321,235

\* Total Valuation may not sum due to rounding.

Product Pipeline Companies

*State Tax Commission Annual Report - 2007*

County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
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**BP Products North America Inc**

1	Andrew	23.70000	130,856	19,135	149,991
2	Atchison	3.67000	20,263	2,963	23,226
3	Buchanan	10.16000	56,097	8,203	64,300
4	Caldwell	22.78000	125,776	18,392	144,168
5	Clay	44.20000	244,043	35,686	279,730
6	Clinton	16.70000	92,206	13,483	105,690
7	Daviess	1.09000	6,018	880	6,898
8	Grundy	19.66000	108,550	15,873	124,423
9	Jackson	6.46000	35,668	5,216	40,884
10	Livingston	14.12000	77,961	11,400	89,362
11	Nodaway	47.01000	259,558	37,955	297,513
12	Putnam	18.56000	102,476	14,985	117,461
13	Ray	13.50000	74,538	10,900	85,438
14	Sullivan	19.16000	105,789	15,470	121,258

<i><b>Company Total:</b></i>	260.77000	1,439,800	210,542	1,650,342
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**CCPS Transportation, LLC**

1	Bates	14.30000	133,814	8,598	142,412
2	Cass	19.98000	186,966	12,013	198,979
3	Chariton	20.67000	193,422	12,428	205,851
4	Johnson	31.35000	293,362	18,850	312,212
5	Lafayette	13.78000	128,948	8,285	137,234
6	Lewis	5.51000	51,561	3,313	54,874
7	Macon	0.69000	6,457	415	6,872
8	Marion	18.95000	177,327	11,394	188,721
9	Randolph	25.15000	235,345	15,122	250,466
10	Saline	31.00000	290,087	18,639	308,726
11	Shelby	28.25000	264,353	16,986	281,339

<i><b>Company Total:</b></i>	209.63000	1,961,641	126,043	2,087,685
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\* Total Valuation may not sum due to rounding.

Product Pipeline Companies

*State Tax Commission Annual Report - 2007*

County Name		Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>ConocoPhillips Pipe Line Company</b>					
1	Camden	21.37000	47,062	532	47,595
2	Cass	54.88000	120,860	1,367	122,227
3	Cole	47.78000	105,224	1,190	106,414
4	Dallas	32.20000	70,913	802	71,715
5	Franklin	122.33000	269,403	3,047	272,450
6	Gasconade	64.76000	142,619	1,613	144,232
7	Greene	59.02000	129,978	1,470	131,448
8	Jasper	5.76000	12,685	143	12,829
9	Jefferson	7.78000	17,134	194	17,327
10	Johnson	68.14000	150,062	1,697	151,760
11	Laclede	42.30000	93,156	1,054	94,209
12	Lawrence	58.54000	128,921	1,458	130,379
13	Maries	66.49000	146,429	1,656	148,085
14	Moniteau	40.22000	88,575	1,002	89,577
15	Morgan	27.38000	60,298	682	60,980
16	Newton	62.37000	137,355	1,554	138,909
17	Osage	41.82000	92,099	1,042	93,140
18	Pettis	48.42000	106,634	1,206	107,840
19	Platte	2.24000	4,933	56	4,989
20	Pulaski	33.37000	73,490	831	74,321
21	St. Charles	121.51000	267,597	3,027	270,624
22	St. Louis	55.93000	123,173	1,393	124,566
23	Warren	0.96000	2,114	24	2,138
24	Webster	7.87000	17,332	196	17,528
<b><i>Company Total:</i></b>		1,093.44000	2,408,044	27,236	2,435,281

\* Total Valuation may not sum due to rounding.

Product Pipeline Companies

*State Tax Commission Annual Report - 2007*

County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
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**Enbridge Pipeline (Ozark) LLC**

1	Camden	10.16000	515,463	22,316	537,779
2	Dade	0.35000	17,757	769	18,526
3	Dallas	21.54000	1,092,821	47,312	1,140,133
4	Franklin	38.75000	1,965,962	85,113	2,051,075
5	Gasconade	17.33000	879,229	38,065	917,294
6	Greene	18.10000	918,295	39,756	958,050
7	Jasper	4.95000	251,136	10,872	262,008
8	Laclede	18.11000	918,802	39,778	958,580
9	Lawrence	27.49000	1,394,692	60,381	1,455,072
10	Maries	32.72000	1,660,033	71,868	1,731,901
11	Newton	31.33000	1,589,512	68,815	1,658,327
12	Polk	11.92000	604,755	26,182	630,937
13	Pulaski	16.69000	846,759	36,659	883,418
14	St. Charles	37.92000	1,923,853	83,290	2,007,142
15	St. Louis	23.65000	1,199,871	51,946	1,251,817

<b><i>Company Total:</i></b>	311.01000	15,778,940	683,120	16,462,060
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**Explorer Pipeline Company**

1	Camden	9.93500	1,424,989	0	1,424,989
2	Dade	10.01900	1,437,037	0	1,437,037
3	Dallas	20.91100	2,999,290	0	2,999,290
4	Franklin	36.49800	5,234,952	0	5,234,952
5	Gasconade	18.21800	2,613,030	0	2,613,030
6	Greene	9.54600	1,369,194	0	1,369,194
7	Jasper	15.73000	2,256,173	0	2,256,173
8	Laclede	18.00800	2,582,909	0	2,582,909
9	Lawrence	17.53800	2,515,497	0	2,515,497
10	Maries	28.08800	4,028,696	0	4,028,696
11	Newton	20.12700	2,886,840	0	2,886,840
12	Polk	18.60500	2,668,538	0	2,668,538
13	Pulaski	20.14900	2,889,995	0	2,889,995
14	St. Charles	50.70100	7,272,106	0	7,272,106
15	City of St. Louis	0.76900	110,299	0	110,299

<b><i>Company Total:</i></b>	294.84200	42,289,545	0	42,289,545
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\* Total Valuation may not sum due to rounding.

**Product Pipeline Companies**

*State Tax Commission Annual Report - 2007*

County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
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**Kaneb Pipe Line Operating Partnership, LP**

1	Audrain	12.38000	96,687	3,022	99,710
2	Clark	15.01000	117,228	3,664	120,892
3	Crawford	9.90000	77,319	2,417	79,735
4	Dent	28.40000	221,803	6,933	228,736
5	Gasconade	35.57000	277,801	8,683	286,484
6	Howell	39.10000	305,370	9,545	314,915
7	Lewis	21.54000	168,227	5,258	173,485
8	Marion	26.12000	203,996	6,376	210,373
9	Montgomery	37.82000	295,373	9,232	304,605
10	Phelps	20.69000	161,588	5,051	166,639
11	Pike	24.83000	193,922	6,061	199,983
12	Ralls	30.31000	236,720	7,399	244,119
13	St. Charles	54.68000	427,049	13,348	440,397
14	Texas	27.09000	211,572	6,613	218,185
15	Warren	27.42000	214,149	6,693	220,843

<i><b>Company Total:</b></i>	410.86000	3,208,806	100,294	3,309,099
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**Kinder Morgan Operating L.P."A"**

1	Buchanan	3.03000	76,689	12,368	89,057
2	Clinton	11.95000	302,454	48,779	351,233
3	Platte	23.53000	595,544	96,047	691,591

<i><b>Company Total:</b></i>	38.51000	974,688	157,193	1,131,881
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\* Total Valuation may not sum due to rounding.

Product Pipeline Companies

*State Tax Commission Annual Report - 2007*

County Name		Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>Magellan Pipe Line Company</b>					
1	Andrew	25.74000	312,650	2,035	314,685
2	Audrain	27.63000	335,606	2,184	337,791
3	Barton	48.01000	583,151	3,795	586,947
4	Benton	26.24000	318,723	2,074	320,797
5	Boone	26.84000	326,011	2,122	328,133
6	Callaway	0.21000	2,551	17	2,567
7	Cedar	3.36000	40,812	266	41,078
8	Clay	42.67000	518,289	3,373	521,662
9	Clinton	43.73000	531,164	3,457	534,621
10	Cooper	30.09000	365,487	2,379	367,865
11	Daviess	24.13000	293,094	1,908	295,001
12	Dekalb	35.38000	429,741	2,797	432,538
13	Gentry	16.81000	204,182	1,329	205,511
14	Greene	10.26000	124,623	811	125,434
15	Harrison	66.45000	807,132	5,253	812,385
16	Henry	14.05000	170,658	1,111	171,768
17	Jackson	0.90000	10,932	71	11,003
18	Jasper	27.80000	337,671	2,198	339,869
19	Lawrence	27.94000	339,372	2,209	341,581
20	Marion	15.20000	184,626	1,202	185,828
21	Moniteau	10.18000	123,651	805	124,456
22	Monroe	1.84000	22,349	145	22,495
23	Morgan	14.72000	178,796	1,164	179,959
24	Nodaway	4.31000	52,351	341	52,692
25	Pettis	2.20000	26,722	174	26,896
26	Platte	22.39000	271,959	1,770	273,729
27	Ralls	28.61000	347,510	2,262	349,772
28	St. Charles	1.07000	12,997	85	13,081
29	St. Clair	28.66000	348,117	2,266	350,383
30	Vernon	20.79000	252,525	1,644	254,168
31	Worth	15.04000	182,683	1,189	183,872
<b><i>Company Total:</i></b>		663.25000	8,056,134	52,433	8,108,567

\* Total Valuation may not sum due to rounding.

Product Pipeline Companies



*State Tax Commission Annual Report - 2007*

County Name		Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
Mid-America Pipeline Company, LLC					
1	Adair	21.08000	246,350	18,000	264,350
2	Caldwell	18.74000	219,004	16,002	235,006
3	Carroll	26.62000	311,093	22,731	333,824
4	Chariton	30.50000	356,436	26,044	382,480
5	Clay	44.80000	523,552	38,255	561,807
6	Clinton	1.18000	13,790	1,008	14,798
7	Knox	20.29000	237,118	17,326	254,443
8	Linn	19.10000	223,211	16,309	239,520
9	Livingston	26.67000	311,677	22,773	334,451
10	Macon	29.47000	344,399	25,164	369,564
11	Platte	38.46000	449,460	32,841	482,301
12	Randolph	22.30000	260,608	19,042	279,649
13	Ray	34.35000	401,429	29,331	430,760
14	Schuyler	13.75000	160,689	11,741	172,430
15	Scotland	37.43000	437,423	31,961	469,385
16	Sullivan	15.56000	181,841	13,287	195,128
Company Total:		400.30000	4,678,081	341,815	5,019,896

**Mobil Pipe Line Company**

1	Bollinger	6.07000	91,334	577	91,911
2	Carter	8.49000	127,747	807	128,554
3	Madison	22.09000	332,382	2,099	334,482
4	Perry	27.94000	420,406	2,655	423,061
5	Ripley	24.43000	367,592	2,322	369,913
6	Wayne	31.79000	478,336	3,021	481,357
<b><i>Company Total:</i></b>		120.81000	1,817,796	11,481	1,829,277

\* Total Valuation may not sum due to rounding.

Product Pipeline Companies

*State Tax Commission Annual Report - 2007*

County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
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**Platte Pipe Line Company**

1	Audrain	38.45000	707,963	12,487	720,450
2	Buchanan	20.12000	370,461	6,534	376,995
3	Caldwell	24.31000	447,610	7,895	455,504
4	Carroll	26.19000	482,225	8,505	490,731
5	Chariton	31.65000	582,758	10,278	593,036
6	Clinton	21.35000	393,108	6,933	400,042
7	Lincoln	27.04000	497,876	8,781	506,657
8	Montgomery	21.01000	386,848	6,823	393,671
9	Randolph	21.85000	402,315	7,096	409,411
10	St. Charles	39.43000	726,008	12,805	738,813

<i><b>Company Total:</b></i>	271.40000	4,997,173	88,137	5,085,310
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**Razorback Pipeline, LLP**

1	Barry	28.00000	950,640	906	951,546
2	Lawrence	21.50000	729,955	696	730,651
3	McDonald	6.00000	203,708	194	203,903

<i><b>Company Total:</b></i>	55.50000	1,884,304	1,796	1,886,099
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**Shell Pipeline Company**

1	Platte	5.22000	26,358	0	26,358
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<i><b>Company Total:</b></i>	5.22000	26,358	0	26,358
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\* Total Valuation may not sum due to rounding.

Product Pipeline Companies

*State Tax Commission Annual Report - 2007*

County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
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**Sinclair Pipeline Company**

1	Adair	10.31000	5,235	0	5,235
2	Audrain	22.13000	11,237	0	11,237
3	Boone	6.90000	3,504	0	3,504
4	Carroll	54.72000	27,785	0	27,785
5	Chariton	44.63000	22,662	0	22,662
6	Clark	19.84000	10,074	0	10,074
7	Jackson	34.54000	17,538	0	17,538
8	Knox	17.72000	8,998	0	8,998
9	Linn	10.00000	5,078	0	5,078
10	Macon	26.41000	13,410	0	13,410
11	Randolph	21.98000	11,161	0	11,161
12	Ray	23.02000	11,689	0	11,689
13	Scotland	10.30000	5,230	0	5,230

<b><i>Company Total:</i></b>	302.50000	153,600	0	153,600
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**TE Products Pipeline Company L.P.**

1	Butler	15.67000	280,059	16,524	296,583
2	Dunklin	10.60000	189,447	11,178	200,624
3	Scott	46.95000	839,105	49,510	888,615
4	Stoddard	66.54000	1,189,224	70,168	1,259,391

<b><i>Company Total:</i></b>	139.76000	2,497,834	147,380	2,645,214
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\* Total Valuation may not sum due to rounding.

Product Pipeline Companies

*State Tax Commission Annual Report - 2007*

County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>Wood River Pipeline</b>				
1 Audrain	26.02000	514,640	10,336	524,976
2 Grundy	11.14000	220,334	4,425	224,759
3 Harrison	15.13000	299,251	6,010	305,261
4 Lincoln	27.60000	545,890	10,964	556,854
5 Linn	13.15000	260,089	5,224	265,313
6 Macon	29.68000	587,030	11,790	598,820
7 Mercer	16.18000	320,018	6,427	326,446
8 Monroe	25.96000	513,453	10,312	523,766
9 Montgomery	12.75000	252,178	5,065	257,242
10 Randolph	8.02000	158,625	3,186	161,811
11 St. Charles	41.01000	811,122	16,291	827,413
12 Sullivan	15.71000	310,722	6,241	316,963
<b><i>Company Total:</i></b>	242.35000	4,793,351	96,272	4,889,623

\* Total Valuation may not sum due to rounding.

Product Pipeline Companies

*State Tax Commission Annual Report - 2007*

County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
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**ANR Pipeline Company**

1	Gentry	24.73000	523,758	12,562	536,320
2	Harrison	63.95000	1,354,399	32,485	1,386,884
3	Holt	57.78000	1,223,725	29,351	1,253,075
4	Mercer	1.60000	33,886	813	34,699
5	Nodaway	86.29000	1,827,539	43,833	1,871,372
6	Putnam	6.73000	142,535	3,419	145,954
7	Worth	31.63000	669,893	16,067	685,960

<i><b>Company Total:</b></i>	272.71000	5,775,735	138,529	5,914,264
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**Centerpoint Energy - Mississippi River Transmission Co**

1	Butler	73.95000	1,280,051	18,191	1,298,242
2	Iron	5.79000	100,223	1,424	101,647
3	Jefferson	35.29000	610,859	8,681	619,539
4	Madison	86.90000	1,504,211	21,376	1,525,587
5	Ripley	5.52000	95,549	1,358	96,907
6	St. Francois	39.62000	685,810	9,746	695,556
7	Ste. Genevieve	58.13000	1,006,212	14,299	1,020,511
8	St. Louis	17.29000	299,284	4,253	303,537
9	Stoddard	7.55000	130,688	1,857	132,545
10	Wayne	85.52000	1,480,324	21,037	1,501,361
11	City of St. Louis	5.74000	99,358	1,412	100,770

<i><b>Company Total:</b></i>	421.30000	7,292,568	103,634	7,396,202
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**Centerpoint Energy Gas Transmission Company**

1	McDonald	2.25000	120,120	0	120,120
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<i><b>Company Total:</b></i>	2.25000	120,120	0	120,120
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**Enbridge Pipelines (KPC)**

1	Platte	0.85000	142,748	0	142,748
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<i><b>Company Total:</b></i>	0.85000	142,748	0	142,748
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\* Total Valuation may not sum due to rounding.

Natural Gas Pipeline Companies

*State Tax Commission Annual Report - 2007*

County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
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**Kinder Morgan Interstate Gas Transmission LLC**

1	Cass	7.81000	1,262,784	19,194	1,281,978
2	Jackson	13.01000	2,103,561	31,974	2,135,536

<i><b>Company Total:</b></i>	20.82000	3,366,345	51,169	3,417,514
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**Missouri Gas Company, LLC**

1	Crawford	21.46000	816,915	23,735	840,650
2	Dent	12.00000	456,803	13,272	470,075
3	Franklin	3.00000	114,201	3,318	117,519
4	Gasconade	8.60000	327,375	9,512	336,887
5	Phelps	49.64000	1,889,640	54,903	1,944,543
6	Pulaski	9.00000	342,602	9,954	352,556

<i><b>Company Total:</b></i>	103.70000	3,947,535	114,694	4,062,229
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**Missouri Interstate Gas, LLC**

1	St. Charles	5.00000	985,502	0	985,502
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<i><b>Company Total:</b></i>	5.00000	985,502	0	985,502
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**Missouri Pipeline Company**

1	Franklin	29.30000	999,245	30,437	1,029,682
2	Lincoln	30.31000	1,033,690	31,486	1,065,176
3	Pike	16.68000	568,854	17,327	586,181
4	St. Charles	77.68000	2,649,193	80,694	2,729,888

<i><b>Company Total:</b></i>	153.97000	5,250,982	159,945	5,410,927
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**Natural Gas Pipeline Company of America**

1	Bollinger	78.52000	3,086,098	1,230,574	4,316,672
2	Butler	88.71000	3,486,599	1,390,273	4,876,872
3	Cape Girardeau	65.05000	2,556,682	1,019,471	3,576,153
4	Perry	14.68000	576,973	230,067	807,040
5	Stoddard	38.57000	1,515,930	604,473	2,120,403

<i><b>Company Total:</b></i>	285.53000	11,222,282	4,474,858	15,697,140
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\* Total Valuation may not sum due to rounding.

Natural Gas Pipeline Companies

*State Tax Commission Annual Report - 2007*

County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
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**Ozark Gas Transmission, LLC**

1	Dunklin	8.08000	245,116	0	245,116
<b><i>Company Total:</i></b>		8.08000	245,116	0	245,116

**Panhandle Eastern Pipe Line Company**

1	Audrain	171.32000	3,955,487	26,927	3,982,414
2	Boone	129.65000	2,993,398	20,378	3,013,775
3	Callaway	15.90000	367,104	2,499	369,603
4	Cass	109.42000	2,526,322	17,198	2,543,520
5	Cole	25.49000	588,521	4,006	592,527
6	Cooper	109.10000	2,518,933	17,148	2,536,081
7	Henry	0.96000	22,165	151	22,316
8	Howard	80.46000	1,857,684	12,646	1,870,331
9	Jackson	8.59000	198,328	1,350	199,679
10	Johnson	164.40000	3,795,716	25,839	3,821,556
11	Marion	24.37000	562,662	3,830	566,492
12	Moniteau	36.73000	848,033	5,773	853,806
13	Montgomery	3.79000	87,505	596	88,100
14	Pettis	102.76000	2,372,553	16,151	2,388,705
15	Pike	98.60000	2,276,506	15,497	2,292,004
16	Ralls	74.15000	1,711,997	11,654	1,723,652
17	Randolph	11.44000	264,130	1,798	265,928
<b><i>Company Total:</i></b>		1,167.13000	26,947,045	183,443	27,130,487

\* Total Valuation may not sum due to rounding.

Natural Gas Pipeline Companies

*State Tax Commission Annual Report - 2007*

County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>Southern Star Central Gas Pipeline, Inc.</b>				
1 Boone	17.12000	303,567	6,572	310,139
2 Buchanan	24.03000	426,093	9,225	435,318
3 Callaway	28.38000	503,226	10,895	514,121
4 Carroll	18.21000	322,895	6,991	329,885
5 Cass	96.50000	1,711,111	37,046	1,748,157
6 Christian	13.52000	239,733	5,190	244,923
7 Cooper	28.27000	501,276	10,853	512,128
8 Greene	33.85000	600,219	12,995	613,213
9 Jackson	48.81000	865,485	18,738	884,223
10 Jasper	62.48000	1,107,878	23,986	1,131,863
11 Johnson	107.25000	1,901,727	41,173	1,942,899
12 Lafayette	55.63000	986,415	21,356	1,007,772
13 Lawrence	59.04000	1,046,881	22,665	1,069,546
14 McDonald	29.50000	523,086	11,325	534,411
15 Moniteau	5.54000	98,234	2,127	100,360
16 Montgomery	13.19000	233,881	5,064	238,945
17 Newton	102.14000	1,811,118	39,211	1,850,329
18 Pettis	36.82000	652,882	14,135	667,017
19 Platte	37.01000	656,251	14,208	670,459
20 St. Charles	21.23000	376,444	8,150	384,594
21 Saline	35.07000	621,851	13,463	635,315
22 Vernon	1.01000	17,909	388	18,297
23 Warren	25.75000	456,592	9,885	466,477
<b><i>Company Total:</i></b>	900.35000	15,964,751	345,640	16,310,391

**Texas Eastern Transmission, LP**

1 Butler	7.86000	329,836	4,173	334,009
2 Dunklin	8.49000	356,273	4,507	360,781
3 Scott	24.39000	1,023,499	12,949	1,036,448
4 Stoddard	33.26000	1,395,718	17,658	1,413,376
<b><i>Company Total:</i></b>	74.00000	3,105,326	39,288	3,144,613

\* Total Valuation may not sum due to rounding.

Natural Gas Pipeline Companies



*State Tax Commission Annual Report - 2007*

County Name		Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>Arkansas and Missouri Railroad Company</b>					
1	Barry	32.16000	692,283	266,727	959,010
<b><i>Company Total:</i></b>		32.16000	692,283	266,727	959,010

\* Total Valuation may not sum due to rounding.

Railroad Companies

*State Tax Commission Annual Report - 2007*

County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>BNSF Railway Company</b>				
1 Adair	10.25000	946,354	481,852	1,428,205
2 Andrew	10.43000	962,972	490,314	1,453,286
3 Atchison	24.74000	2,284,174	1,163,026	3,447,200
4 Barry	6.50000	600,127	305,565	905,691
5 Barton	34.97000	3,228,681	1,643,938	4,872,619
6 Buchanan	31.98000	2,952,623	1,503,378	4,456,001
7 Camden	4.10000	378,541	192,741	571,282
8 Cape Girardeau	30.89000	2,851,987	1,452,137	4,304,124
9 Carroll	59.60000	5,502,700	2,801,793	8,304,492
10 Chariton	27.68000	2,555,616	1,301,235	3,856,851
11 Christian	7.88000	727,538	370,438	1,097,977
12 Clark	31.08000	2,869,529	1,461,069	4,330,598
13 Clay	28.70000	2,649,790	1,349,185	3,998,975
14 Crawford	61.86000	5,711,359	2,908,035	8,619,394
15 Dade	29.42000	2,716,266	1,383,032	4,099,298
16 Franklin	34.84000	3,216,679	1,637,826	4,854,505
17 Greene	83.33000	7,693,624	3,917,338	11,610,962
18 Holt	46.94000	4,333,838	2,206,647	6,540,484
19 Howell	42.25000	3,900,823	1,986,170	5,886,993
20 Iron	10.88000	1,004,520	511,468	1,515,988
21 Jackson	21.12000	1,949,950	992,850	2,942,800
22 Jasper	12.39000	1,143,934	582,453	1,726,387
23 Jefferson	31.70000	2,926,772	1,490,215	4,416,987
24 Knox	17.63000	1,627,728	828,785	2,456,513
25 Laclede	35.73000	3,298,850	1,679,665	4,978,515
26 Lawrence	26.98000	2,490,987	1,268,328	3,759,315
27 Lewis	21.62000	1,996,114	1,016,355	3,012,469
28 Lincoln	20.92000	1,931,485	983,448	2,914,933
29 Linn	34.41000	3,176,978	1,617,612	4,794,590
30 Livingston	3.09000	285,291	145,261	430,552
31 Macon	70.22000	6,483,214	3,301,038	9,784,253
32 Marion	43.03000	3,972,839	2,022,838	5,995,676
33 Monroe	5.10000	470,869	239,751	710,619
34 New Madrid	33.43000	3,086,498	1,571,542	4,658,040
35 Newton	40.90000	3,776,182	1,922,707	5,698,888
36 Oregon	14.28000	1,318,432	671,302	1,989,734
37 Pemiscot	35.79000	3,304,390	1,682,486	4,986,876

\* Total Valuation may not sum due to rounding.

Railroad Companies

*State Tax Commission Annual Report - 2007*

County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>BNSF Railway Company - - continued</b>				
38 Perry	35.28000	3,257,303	1,658,511	4,915,814
39 Phelps	32.12000	2,965,549	1,509,959	4,475,508
40 Pike	35.82000	3,307,160	1,683,896	4,991,056
41 Platte	39.37000	3,634,921	1,850,781	5,485,702
42 Pulaski	33.12000	3,057,876	1,556,969	4,614,845
43 Ralls	13.31000	1,228,875	625,702	1,854,577
44 Randolph	4.30000	397,007	202,143	599,150
45 Ray	50.83000	4,692,990	2,389,515	7,082,506
46 St. Charles	32.78000	3,026,485	1,540,986	4,567,471
47 Ste. Genevieve	23.82000	2,199,233	1,119,777	3,319,010
48 St. Louis	46.57000	4,299,677	2,189,253	6,488,930
49 Scotland	10.19000	940,814	479,031	1,419,845
50 Scott	25.29000	2,334,954	1,188,881	3,523,836
51 Shelby	24.69000	2,279,558	1,160,675	3,440,233
52 Texas	17.58000	1,623,112	826,435	2,449,547
53 Webster	48.94000	4,518,492	2,300,667	6,819,159
54 Wright	27.91000	2,576,852	1,312,047	3,888,899
55 City of St. Louis	11.83000	1,092,231	556,128	1,648,358
<b>Company Total:</b>	1,600.41000	147,761,340	75,235,180	222,996,520

**Central Midland Railway Company**

1 St. Louis	8.65000	1,295,697	19,303	1,314,999
<b>Company Total:</b>	8.65000	1,295,697	19,303	1,314,999

**Iowa, Chicago & Eastern Railroad Corporation**

1 Caldwell	21.00000	969,449	58,440	1,027,889
2 Clay	26.00000	1,200,270	72,355	1,272,625
3 Grundy	13.00000	600,135	36,177	636,312
4 Jackson	3.25000	150,034	9,044	159,078
5 Livingston	30.00000	1,384,927	83,486	1,468,413
6 Putnam	15.00000	692,464	41,743	734,207
7 Ray	10.00000	461,642	27,829	489,471
8 Sullivan	18.00000	830,956	50,092	881,048
<b>Company Total:</b>	136.25000	6,289,877	379,166	6,669,044

\* Total Valuation may not sum due to rounding.

**Railroad Companies**

*State Tax Commission Annual Report - 2007*

County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
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**Jackson, Gordonville & Delta Railroad**

1	Cape Girardeau	18.40000	14,902	11,517	26,419
<i>Company Total:</i>		18.40000	14,902	11,517	26,419

**Kansas City Southern Railway Company**

1	Audrain	50.70000	2,244,128	1,356,876	3,601,003
2	Barton	8.73000	386,415	233,640	620,054
3	Bates	29.55000	1,307,968	790,842	2,098,810
4	Boone	7.01000	310,283	187,607	497,890
5	Callaway	15.90000	703,780	425,529	1,129,309
6	Cass	26.59000	1,176,950	711,624	1,888,574
7	Howard	14.21000	628,975	380,300	1,009,275
8	Jackson	52.85000	2,339,293	1,414,416	3,753,709
9	Jasper	19.40000	858,700	519,199	1,377,899
10	Lafayette	36.75000	1,626,661	983,534	2,610,195
11	McDonald	20.97000	928,192	561,217	1,489,409
12	Newton	24.84000	1,099,490	664,789	1,764,279
13	Pike	24.67000	1,091,965	660,239	1,752,204
14	Ralls	1.54000	68,165	41,215	109,380
15	Randolph	17.37000	768,846	464,870	1,233,717
16	Saline	39.04000	1,728,023	1,044,821	2,772,844
17	Vernon	28.57000	1,264,590	764,614	2,029,204
<i>Company Total:</i>		418.69000	18,532,422	11,205,330	29,737,753

**Kansas City Terminal Railway Company**

1	Jackson	7.11000	14,561,292	114,687	14,675,979
<i>Company Total:</i>		7.11000	14,561,292	114,687	14,675,979

**Manufacturers Railway Company, Inc.**

1	City of St. Louis	22.86000	649,643	1,716,627	2,366,270
<i>Company Total:</i>		22.86000	649,643	1,716,627	2,366,270

\* Total Valuation may not sum due to rounding.

Railroad Companies

*State Tax Commission Annual Report - 2007*

County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
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**Missouri & Northern Arkansas Railroad**

1	Barton	20.59000	318,917	5,824	324,742
2	Bates	35.85000	555,279	10,141	565,420
3	Cass	23.48000	363,681	6,642	370,323
4	Greene	7.12000	110,281	2,014	112,295
5	Henry	18.67000	289,179	5,281	294,460
6	Jasper	59.83000	926,704	16,925	943,629
7	Lawrence	31.63000	489,915	8,947	498,863
8	St. Clair	6.01000	93,089	1,700	94,789
9	Stone	26.24000	406,430	7,423	413,853
10	Taney	18.41000	285,152	5,208	290,359
11	Vernon	66.99000	1,037,605	18,950	1,056,555

<b><i>Company Total:</i></b>	314.82000	4,876,231	89,056	4,965,287
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**Missouri Central Railroad Company**

1	Benton	21.11000	186,478	0	186,478
2	Cass	11.10000	98,053	0	98,053
3	Cole	5.77000	50,970	0	50,970
4	Franklin	47.49000	419,509	0	419,509
5	Gasconade	18.00000	159,005	0	159,005
6	Henry	4.74000	41,871	0	41,871
7	Johnson	31.68000	279,850	0	279,850
8	Maries	8.48000	74,909	0	74,909
9	Miller	21.51000	190,011	0	190,011
10	Morgan	26.55000	234,533	0	234,533
11	Osage	26.89000	237,536	0	237,536
12	Pettis	4.81000	42,490	0	42,490
13	St. Louis	16.39000	144,783	0	144,783

<b><i>Company Total:</i></b>	244.52000	2,160,000	0	2,160,000
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\* Total Valuation may not sum due to rounding.

**Railroad Companies**

*State Tax Commission Annual Report - 2007*

County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
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**Norfolk Southern Corporation**

1	Audrain	28.12000	3,697,055	1,370,870	5,067,925
2	Boone	11.05000	1,452,790	538,695	1,991,485
3	Carroll	36.02000	4,735,701	1,756,001	6,491,702
4	Chariton	25.63000	3,369,684	1,249,481	4,619,165
5	Clay	23.07000	3,033,110	1,124,679	4,157,789
6	Marion	9.12000	1,199,045	444,607	1,643,651
7	Monroe	40.53000	5,328,650	1,975,867	7,304,516
8	Montgomery	26.43000	3,474,863	1,288,482	4,763,345
9	Ralls	13.28000	1,745,978	647,410	2,393,387
10	Randolph	39.42000	5,182,713	1,921,753	7,104,467
11	Ray	26.48000	3,481,437	1,290,919	4,772,356
12	St. Charles	27.66000	3,636,577	1,348,445	4,985,022
13	St. Louis	13.58000	1,785,420	662,035	2,447,455
14	Warren	18.22000	2,395,460	888,238	3,283,698
15	City of St. Louis	5.88000	773,068	286,654	1,059,723

<b><i>Company Total:</i></b>	344.49000	45,291,551	16,794,135	62,085,686
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**Terminal Railroad Association of St. Louis**

1	St. Louis	3.90000	498,118	56,488	554,606
2	City of St. Louis	14.73000	1,881,353	213,352	2,094,705

<b><i>Company Total:</i></b>	18.63000	2,379,471	269,841	2,649,312
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\* Total Valuation may not sum due to rounding.

Railroad Companies

*State Tax Commission Annual Report - 2007*

County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>Union Pacific Railroad Company</b>				
1 Buchanan	3.61000	390,841	179,752	570,593
2 Butler	46.24000	5,006,224	2,302,423	7,308,647
3 Caldwell	24.77000	2,681,751	1,233,370	3,915,121
4 Cape Girardeau	9.26000	1,002,544	461,082	1,463,626
5 Cass	13.05000	1,412,873	649,797	2,062,670
6 Clay	23.54000	2,548,584	1,172,124	3,720,708
7 Cole	38.81000	4,201,807	1,932,462	6,134,269
8 Cooper	39.64000	4,291,668	1,973,790	6,265,458
9 Daviess	10.48000	1,134,629	521,829	1,656,458
10 Dunklin	17.27000	1,869,755	859,923	2,729,678
11 Franklin	39.80000	4,308,991	1,981,757	6,290,747
12 Gasconade	15.78000	1,708,439	785,732	2,494,171
13 Grundy	28.01000	3,032,533	1,394,698	4,427,232
14 Iron	32.23000	3,489,416	1,604,824	5,094,241
15 Jackson	73.79000	7,988,955	3,674,216	11,663,172
16 Jefferson	38.91000	4,212,634	1,937,441	6,150,075
17 Johnson	35.76000	3,871,596	1,780,593	5,652,189
18 Lafayette	40.27000	4,359,876	2,005,159	6,365,035
19 Livingston	3.05000	330,212	151,868	482,080
20 Mercer	21.60000	2,338,548	1,075,526	3,414,074
21 Moniteau	38.56000	4,174,741	1,920,013	6,094,754
22 Morgan	6.64000	718,887	330,625	1,049,512
23 New Madrid	30.69000	3,322,686	1,528,143	4,850,830
24 Osage	23.79000	2,575,650	1,184,573	3,760,223
25 Pettis	27.55000	2,982,731	1,371,794	4,354,525
26 Ray	7.55000	817,409	375,936	1,193,345
27 St. Francois	38.70000	4,189,898	1,926,984	6,116,882
28 Ste. Genevieve	26.95000	2,917,771	1,341,918	4,259,689
29 St. Louis	38.38000	4,155,253	1,911,051	6,066,303
30 Saline	33.31000	3,606,344	1,658,601	5,264,944
31 Scott	20.19000	2,185,892	1,005,318	3,191,211
32 Stoddard	66.26000	7,173,711	3,299,276	10,472,988
33 Washington	46.68000	5,053,861	2,324,332	7,378,193
34 Wayne	32.34000	3,501,326	1,610,302	5,111,627
35 City of St. Louis	23.90000	2,587,560	1,190,050	3,777,609
<b>Company Total:</b>	1,017.36000	110,145,594	50,657,282	160,802,876

\* Total Valuation may not sum due to rounding.

Railroad Companies

*State Tax Commission Annual Report - 2007*

County Name		Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>American Fiber Systems, Inc.</b>					
1	Jackson	22.18000	187,898	2,257	190,155
<b><i>Company Total:</i></b>		22.18000	187,898	2,257	190,155

\* Total Valuation may not sum due to rounding.

Telecommunication Companies



*State Tax Commission Annual Report - 2007*

County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>AT &amp; T (formerly SBC)</b>				
1 Adair	459.65000	2,094,251	2,007,259	4,101,510
2 Andrew	209.86000	956,161	916,444	1,872,605
3 Audrain	572.71000	2,609,374	2,500,984	5,110,358
4 Barry	180.73000	823,440	789,235	1,612,675
5 Barton	479.96000	2,186,787	2,095,951	4,282,739
6 Bates	240.88000	1,097,494	1,051,906	2,149,400
7 Benton	91.27000	415,843	398,570	814,413
8 Bollinger	688.39000	3,136,434	3,006,150	6,142,584
9 Boone	13.00000	59,230	56,770	116,001
10 Buchanan	1,184.33000	5,396,029	5,171,885	10,567,914
11 Butler	1,001.57000	4,563,340	4,373,785	8,937,125
12 Caldwell	19.10000	87,023	83,408	170,432
13 Callaway	548.38000	2,498,522	2,394,737	4,893,258
14 Camden	1,717.21000	7,823,930	7,498,934	15,322,864
15 Cape Girardeau	1,657.87000	7,553,566	7,239,801	14,793,366
16 Carroll	365.91000	1,667,154	1,597,903	3,265,057
17 Carter	29.09000	132,539	127,034	259,573
18 Cass	701.26000	3,195,072	3,062,353	6,257,424
19 Chariton	157.09000	715,731	686,001	1,401,732
20 Christian	685.13000	3,121,580	2,991,914	6,113,494
21 Clark	13.44000	61,235	58,692	119,927
22 Clay	1,689.08000	7,695,764	7,376,092	15,071,857
23 Clinton	9.49000	43,238	41,442	84,680
24 Cole	35.87000	163,430	156,642	320,072
25 Cooper	285.63000	1,301,384	1,247,326	2,548,710
26 Crawford	26.14000	119,099	114,152	233,250
27 Dade	337.36000	1,537,075	1,473,227	3,010,302
28 Dallas	91.09000	415,023	397,784	812,807
29 Daviess	17.40000	79,278	75,985	155,262
30 Dekalb	54.71000	249,269	238,915	488,184
31 Dent	2.45000	11,163	10,699	21,862
32 Douglas	25.81000	117,595	112,710	230,306
33 Dunklin	1,177.10000	5,363,088	5,140,312	10,503,400
34 Franklin	1,841.00000	8,387,940	8,039,516	16,427,456
35 Gasconade	12.30000	56,041	53,713	109,754
36 Gentry	160.61000	731,769	701,372	1,433,142
37 Greene	3,072.17000	13,997,381	13,415,948	27,413,329

\* Total Valuation may not sum due to rounding.

Telecommunication Companies

*State Tax Commission Annual Report - 2007*

County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>AT &amp; T (formerly SBC) - - continued</b>				
38 Grundy	221.78000	1,010,471	968,498	1,978,969
39 Harrison	1.21000	5,513	5,284	10,797
40 Holt	13.09000	59,640	57,163	116,804
41 Howard	593.60000	2,704,553	2,592,209	5,296,762
42 Howell	5.24000	23,874	22,883	46,757
43 Iron	63.96000	291,414	279,309	570,722
44 Jackson	4,490.41000	20,459,147	19,609,302	40,068,449
45 Jasper	1,711.63000	7,798,506	7,474,567	15,273,073
46 Jefferson	2,831.93000	12,902,802	12,366,837	25,269,640
47 Johnson	320.71000	1,461,215	1,400,518	2,861,733
48 Knox	211.50000	963,634	923,605	1,887,239
49 Laclede	25.20000	114,816	110,047	224,863
50 Lafayette	75.96000	346,088	331,712	677,800
51 Lawrence	492.34000	2,243,193	2,150,014	4,393,207
52 Lewis	48.68000	221,795	212,582	434,377
53 Lincoln	291.04000	1,326,033	1,270,951	2,596,984
54 Linn	342.10000	1,558,672	1,493,926	3,052,598
55 Livingston	437.77000	1,994,562	1,911,711	3,906,272
56 McDonald	29.36000	133,770	128,213	261,983
57 Macon	41.05000	187,031	179,262	366,294
58 Madison	618.31000	2,817,136	2,700,116	5,517,252
59 Maries	273.05000	1,244,067	1,192,390	2,436,457
60 Marion	328.02000	1,494,520	1,432,440	2,926,960
61 Miller	779.54000	3,551,730	3,404,196	6,955,926
62 Mississippi	555.95000	2,533,012	2,427,794	4,960,806
63 Moniteau	1.97000	8,976	8,603	17,579
64 Monroe	48.44000	220,702	211,534	432,236
65 Montgomery	518.82000	2,363,841	2,265,650	4,629,491
66 Morgan	872.22000	3,973,997	3,808,923	7,782,920
67 New Madrid	933.72000	4,254,203	4,077,489	8,331,692
68 Newton	1,039.23000	4,734,926	4,538,244	9,273,170
69 Nodaway	49.76000	226,716	217,298	444,014
70 Osage	625.34000	2,849,166	2,730,815	5,579,981
71 Ozark	1.98000	9,021	8,647	17,668
72 Pemiscot	630.74000	2,873,769	2,754,397	5,628,166
73 Perry	722.64000	3,292,483	3,155,718	6,448,200
74 Pettis	1,113.21000	5,071,993	4,861,309	9,933,302
75 Phelps	41.60000	189,537	181,664	371,202
76 Pike	878.76000	4,003,795	3,837,483	7,841,277

\* Total Valuation may not sum due to rounding.      Telecommunication Companies

*State Tax Commission Annual Report - 2007*

County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>AT &amp; T (formerly SBC) - - continued</b>				
77 Platte	872.17000	3,973,770	3,808,704	7,782,474
78 Polk	104.46000	475,939	456,169	932,109
79 Pulaski	30.23000	137,734	132,012	269,746
80 Putnam	4.62000	21,050	20,175	41,225
81 Ralls	337.20000	1,536,346	1,472,528	3,008,875
82 Randolph	609.87000	2,778,682	2,663,259	5,441,941
83 Ray	414.39000	1,888,038	1,809,612	3,697,650
84 Reynolds	48.34000	220,246	211,097	431,343
85 St. Charles	1,134.95000	5,171,044	4,956,246	10,127,290
86 St. Francois	1,171.49000	5,337,527	5,115,814	10,453,341
87 Ste. Genevieve	731.34000	3,332,122	3,193,710	6,525,832
88 St. Louis	6,142.91000	27,988,246	26,825,652	54,813,898
89 Saline	633.98000	2,888,531	2,768,546	5,657,077
90 Schuyler	291.48000	1,328,037	1,272,872	2,600,910
91 Scotland	101.62000	463,000	443,767	906,767
92 Scott	949.83000	4,327,603	4,147,840	8,475,443
93 Shannon	30.14000	137,323	131,619	268,943
94 Shelby	13.30000	60,597	58,080	118,677
95 Stoddard	1,227.83000	5,594,223	5,361,846	10,956,069
96 Stone	64.96000	295,970	283,676	579,646
97 Sullivan	19.90000	90,668	86,902	177,570
98 Taney	4.43000	20,184	19,345	39,529
99 Texas	1.47000	6,698	6,419	13,117
100 Vernon	381.19000	1,736,773	1,664,630	3,401,403
101 Warren	37.79000	172,178	165,026	337,205
102 Washington	192.18000	875,608	839,236	1,714,844
103 Wayne	123.54000	562,871	539,490	1,102,362
104 Webster	185.05000	843,122	808,100	1,651,223
105 Wright	3.27000	14,899	14,280	29,179
106 City of St. Louis	1,387.75000	6,322,848	6,060,206	12,383,054
<b>Company Total:</b>	59,388.58000	270,585,470	259,345,713	529,931,183

\* Total Valuation may not sum due to rounding.

Telecommunication Companies

*State Tax Commission Annual Report - 2007*

County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>AT&amp;T Communications</b>				
1 Barton	4.85000	52,443	59,993	112,436
2 Boone	74.87000	809,573	926,114	1,735,687
3 Buchanan	8.24000	89,100	101,926	191,025
4 Callaway	66.09000	714,635	817,509	1,532,143
5 Cape Girardeau	31.07000	335,961	384,324	720,286
6 Cass	7.97000	86,180	98,586	184,766
7 Christian	10.49000	113,429	129,757	243,186
8 Clay	74.37000	804,167	919,929	1,724,096
9 Cole	2.90000	31,358	35,872	67,230
10 Cooper	71.04000	768,159	878,738	1,646,898
11 Dent	15.40000	166,521	190,492	357,013
12 Greene	39.71000	429,386	491,198	920,584
13 Howard	0.08000	865	990	1,855
14 Jackson	509.75000	5,511,953	6,305,419	11,817,371
15 Jasper	55.07000	595,475	681,195	1,276,670
16 Jefferson	84.51000	913,811	1,045,357	1,959,168
17 Lafayette	77.40000	836,930	957,409	1,794,339
18 Lawrence	25.75000	278,436	318,518	596,954
19 Livingston	3.66000	39,576	45,273	84,849
20 McDonald	0.99000	10,705	12,246	22,951
21 Moniteau	14.50000	156,789	179,360	336,149
22 Montgomery	46.31000	500,752	572,838	1,073,590
23 New Madrid	35.58000	384,728	440,111	824,840
24 Pemiscot	39.43000	426,359	487,734	914,093
25 Perry	24.15000	261,135	298,727	559,862
26 Platte	54.37000	587,906	672,537	1,260,442
27 St. Charles	146.76000	1,586,923	1,815,367	3,402,290
28 Ste. Genevieve	28.19000	304,820	348,700	653,520
29 St. Louis	473.12000	5,115,870	5,852,319	10,968,189
30 Saline	58.36000	631,050	721,892	1,352,941
31 Scott	25.36000	274,219	313,694	587,913
32 Warren	37.64000	407,003	465,593	872,596
33 City of St. Louis	133.13000	1,439,541	1,646,769	3,086,310
<b><i>Company Total:</i></b>	2,281.11000	24,665,758	28,216,485	52,882,243

\* Total Valuation may not sum due to rounding.

Telecommunication Companies

*State Tax Commission Annual Report - 2007*

County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>Broadwing Communications (CIII Communications)</b>				
1 Barry	17.75000	9,830	77,500	87,330
2 Barton	20.50000	11,353	89,508	100,860
3 Bates	29.13000	16,132	127,188	143,320
4 Cass	28.72000	15,905	125,398	141,302
5 Christian	12.80000	7,088	55,888	62,976
6 Crawford	27.13000	15,024	118,456	133,480
7 Dent	6.09000	3,373	26,590	29,963
8 Greene	22.87000	12,665	99,855	112,520
9 Jackson	23.43000	12,975	102,301	115,276
10 Jasper	31.08000	17,212	135,702	152,914
11 Jefferson	31.86000	17,644	139,108	156,751
12 Laclede	17.40000	9,636	75,972	85,608
13 Lawrence	11.24000	6,225	49,076	55,301
14 McDonald	20.14000	11,153	87,936	99,089
15 Newton	18.20000	10,079	79,465	89,544
16 Phelps	24.99000	13,839	109,112	122,951
17 Pulaski	9.53000	5,278	41,610	46,888
18 Texas	4.49000	2,486	19,604	22,091
19 Vernon	30.24000	16,746	132,034	148,781
20 Washington	22.62000	12,527	98,764	111,290
21 Webster	23.38000	12,947	102,082	115,030
22 Wright	9.99000	5,532	43,619	49,151
23 City of St. Louis	19.11000	10,583	83,438	94,021
<b><i>Company Total:</i></b>	462.69000	256,230	2,020,206	2,276,436

\* Total Valuation may not sum due to rounding.

Telecommunication Companies

*State Tax Commission Annual Report - 2007*

County Name		Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>Century Tel of Missouri, LLC</b>					
1	Audrain	220.58000	660,581	444,951	1,105,533
2	Barry	1,168.30000	3,498,763	2,356,682	5,855,444
3	Benton	119.25000	357,124	240,550	597,673
4	Boone	2,933.64000	8,785,509	5,917,705	14,703,215
5	Callaway	12.26000	36,716	24,731	61,446
6	Camden	0.12000	359	242	601
7	Christian	1,220.62000	3,655,448	2,462,221	6,117,669
8	Cooper	102.47000	306,872	206,701	513,573
9	Crawford	739.64000	2,215,035	1,491,993	3,707,028
10	Dallas	1,052.47000	3,151,881	2,123,031	5,274,912
11	Douglas	1,012.93000	3,033,469	2,043,271	5,076,740
12	Franklin	62.71000	187,801	126,498	314,298
13	Gasconade	594.22000	1,779,539	1,198,654	2,978,192
14	Hickory	767.62000	2,298,828	1,548,434	3,847,262
15	Howard	43.96000	131,649	88,676	220,325
16	Howell	1,923.46000	5,760,276	3,879,982	9,640,258
17	Laclede	230.87000	691,397	465,708	1,157,106
18	Lawrence	0.64000	1,917	1,291	3,208
19	Lincoln	999.84000	2,994,268	2,016,866	5,011,134
20	Maries	368.45000	1,103,415	743,233	1,846,648
21	Moniteau	122.77000	367,665	247,650	615,315
22	Monroe	12.78000	38,273	25,780	64,053
23	Montgomery	151.97000	455,112	306,552	761,664
24	Oregon	913.56000	2,735,881	1,842,823	4,578,704
25	Osage	424.38000	1,270,911	856,055	2,126,965
26	Ozark	1,450.82000	4,344,839	2,926,578	7,271,416
27	Phelps	432.25000	1,294,479	871,930	2,166,409
28	Polk	43.83000	131,260	88,413	219,673
29	Randolph	57.15000	171,150	115,282	286,432
30	St. Charles	1,998.34000	5,984,523	4,031,029	10,015,551
31	St. Clair	44.36000	132,847	89,482	222,329
32	Shannon	205.29000	614,792	414,109	1,028,900
33	Stone	1,628.93000	4,878,233	3,285,859	8,164,092
34	Taney	1,836.71000	5,500,482	3,704,991	9,205,472
35	Texas	755.78000	2,263,370	1,524,551	3,787,921
36	Warren	1,192.69000	3,571,805	2,405,881	5,977,686
37	Washington	30.43000	91,130	61,383	152,513

\* Total Valuation may not sum due to rounding.

Telecommunication Companies

*State Tax Commission Annual Report - 2007*

County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>Century Tel of Missouri, LLC - - continued</b>				
38 Webster	1,393.00000	4,171,683	2,809,944	6,981,626
39 Wright	185.08000	554,268	373,341	927,609
<i><b>Company Total:</b></i>	26,454.17000	79,223,545	53,363,052	132,586,597

\* Total Valuation may not sum due to rounding.

Telecommunication Companies

*State Tax Commission Annual Report - 2007*

County Name		Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>CenturyTel Fiber Company II, LLC</b>					
1	Andrew	23.20000	44,679	20,949	65,628
2	Atchison	26.68000	51,381	24,091	75,472
3	Audrain	12.65000	24,362	11,423	35,784
4	Barton	30.86000	59,431	27,866	87,297
5	Bates	44.50000	85,700	40,182	125,882
6	Boone	75.31000	145,035	68,002	213,037
7	Buchanan	30.47000	58,680	27,513	86,194
8	Callaway	111.00000	213,768	100,229	313,997
9	Camden	39.90000	76,841	36,028	112,869
10	Cape Girardeau	41.28000	79,498	37,274	116,773
11	Cass	45.30000	87,240	40,904	128,145
12	Christian	38.19000	73,548	34,484	108,032
13	Clay	70.93000	136,599	64,047	200,647
14	Clinton	31.74000	61,126	28,660	89,786
15	Cole	39.89000	76,821	36,019	112,841
16	Cooper	46.85000	90,225	42,304	132,529
17	Crawford	34.64000	66,711	31,279	97,990
18	Daviess	39.31000	75,705	35,496	111,200
19	Dekalb	4.55000	8,763	4,109	12,871
20	Franklin	96.46000	185,766	87,100	272,866
21	Greene	114.41000	220,335	103,308	323,643
22	Harrison	14.39000	27,713	12,994	40,706
23	Holt	51.87000	99,893	46,837	146,730
24	Jackson	131.90000	254,017	119,101	373,119
25	Jasper	68.59000	132,093	61,935	194,027
26	Jefferson	63.09000	121,501	56,968	178,469
27	Laclede	75.98000	146,325	68,607	214,932
28	Lafayette	50.50000	97,255	45,600	142,854
29	Lawrence	41.35000	79,633	37,338	116,971
30	Lincoln	38.06000	73,297	34,367	107,664
31	McDonald	34.23000	65,921	30,909	96,830
32	Marion	43.68000	84,120	39,442	123,562
33	Miller	41.96000	80,808	37,888	118,696
34	Mississippi	15.05000	28,984	13,590	42,573
35	Montgomery	38.04000	73,259	34,349	107,608
36	New Madrid	57.77000	111,255	52,164	163,420
37	Newton	38.87000	74,857	35,098	109,955

\* Total Valuation may not sum due to rounding.

Telecommunication Companies



*State Tax Commission Annual Report - 2007*

County Name		Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
CenturyTel Fiber Company II, LLC - - continued					
38	Pemiscot	86.32000	166,238	77,944	244,182
39	Perry	31.15000	59,990	28,127	88,117
40	Phelps	51.49000	99,161	46,494	145,655
41	Pike	42.68000	82,195	38,539	120,733
42	Platte	53.47000	102,974	48,282	151,256
43	Pulaski	35.55000	68,463	32,100	100,564
44	Ralls	19.98000	38,478	18,041	56,519
45	St. Charles	102.69000	197,764	92,726	290,490
46	St. Francois	49.29000	94,924	44,507	139,432
47	Ste. Genevieve	71.67000	138,024	64,716	202,740
48	St. Louis	266.65000	513,523	240,776	754,300
49	Saline	41.82000	80,538	37,762	118,300
50	Scott	54.37000	104,708	49,094	153,802
51	Stoddard	18.33000	35,301	16,551	51,852
52	Taney	45.96000	88,511	41,500	130,012
53	Vernon	45.24000	87,125	40,850	127,975
54	Warren	38.66000	74,453	34,909	109,361
55	Webster	31.47000	60,606	28,416	89,022
56	City of St. Louis	61.70000	118,824	55,713	174,537
Company Total:		2,951.94000	5,684,944	2,665,505	8,350,449
CenturyTel of Northwest Arkansas, LLC					
1	Barry	65.04000	117,653	61,489	179,142
2	McDonald	37.27000	67,419	35,235	102,654
Company Total:		102.31000	185,072	96,725	281,797
Chariton Valley Long Distance					
1	Boone	6.39000	11,144	16,451	27,594
2	Chariton	41.03000	71,553	105,630	177,182
3	Howard	2.88000	5,022	7,414	12,437
4	Randolph	16.17000	28,199	41,629	69,828
Company Total:		66.47000	115,918	171,124	287,041

\* Total Valuation may not sum due to rounding.

Telecommunication Companies

*State Tax Commission Annual Report - 2007*

County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
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**Chariton Valley Telecom**

1	Macon	90.46000	2,564,886	148,634	2,713,520
<i>Company Total:</i>		90.46000	2,564,886	148,634	2,713,520

**Chartion Valley Communication Corporation**

1	Boone	23.98000	120,329	0	120,329
2	Randolph	27.42000	137,591	0	137,591
<i>Company Total:</i>		51.40000	257,920	0	257,920

\* Total Valuation may not sum due to rounding.

Telecommunication Companies

*State Tax Commission Annual Report - 2007*

County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>Embarq (formerly Sprint-MO).</b>				
1 Andrew	19.89000	63,981	64,342	128,323
2 Atchison	297.31000	956,375	961,764	1,918,139
3 Bates	569.94000	1,833,361	1,843,691	3,677,052
4 Benton	1,120.04000	3,602,902	3,623,201	7,226,102
5 Boone	43.18000	138,900	139,682	278,582
6 Buchanan	50.32000	161,867	162,779	324,647
7 Callaway	322.66000	1,037,920	1,043,768	2,081,688
8 Camden	116.90000	376,039	378,158	754,198
9 Carroll	85.57000	275,258	276,809	552,067
10 Cass	636.11000	2,046,214	2,057,743	4,103,957
11 Clay	360.26000	1,158,870	1,165,400	2,324,270
12 Clinton	68.78000	221,249	222,495	443,744
13 Cole	1,214.44000	3,906,564	3,928,574	7,835,138
14 Cooper	161.49000	519,475	522,402	1,041,876
15 Dallas	44.48000	143,082	143,888	286,969
16 Dekalb	50.25000	161,642	162,553	324,195
17 Dent	844.63000	2,716,973	2,732,281	5,449,254
18 Gentry	76.41000	245,793	247,178	492,970
19 Henry	1,205.60000	3,878,128	3,899,978	7,778,105
20 Holt	293.14000	942,961	948,274	1,891,236
21 Jackson	651.46000	2,095,591	2,107,398	4,202,990
22 Johnson	1,200.56000	3,861,915	3,883,674	7,745,589
23 Laclede	928.29000	2,986,088	3,002,912	5,988,999
24 Lafayette	797.50000	2,565,367	2,579,821	5,145,188
25 Maries	39.68000	127,641	128,360	256,001
26 Miller	100.82000	324,314	326,141	650,455
27 Moniteau	501.65000	1,613,688	1,622,780	3,236,469
28 Morgan	93.99000	302,343	304,047	606,390
29 Nodaway	421.79000	1,356,798	1,364,442	2,721,240
30 Osage	7.42000	23,868	24,003	47,871
31 Pettis	418.80000	1,347,180	1,354,770	2,701,950
32 Phelps	858.81000	2,762,587	2,778,152	5,540,739
33 Platte	566.07000	1,820,912	1,831,172	3,652,084
34 Pulaski	656.88000	2,113,026	2,124,931	4,237,958
35 Ray	219.34000	705,564	709,540	1,415,104
36 St. Clair	137.31000	441,694	444,182	885,876
37 Saline	441.96000	1,421,680	1,429,690	2,851,370

\* Total Valuation may not sum due to rounding.

Telecommunication Companies

*State Tax Commission Annual Report - 2007*

County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>Embarq (formerly Sprint-MO). - - continued</b>				
<i><b>Company Total:</b></i>	15,623.73000	50,257,813	50,540,974	100,798,787

**Empire District Industries, Inc.**

1	Cedar	0.38000	1,420	348	1,768
2	Christian	56.73000	212,000	51,935	263,935
3	Dade	1.40000	5,232	1,282	6,513
4	Dallas	15.18000	56,728	13,897	70,625
5	Greene	53.67000	200,564	49,134	249,698
6	Hickory	4.44000	16,592	4,065	20,657
7	Jasper	129.94000	485,585	118,957	604,542
8	Lawrence	27.24000	101,796	24,938	126,733
9	McDonald	3.86000	14,425	3,534	17,959
10	Newton	93.26000	348,512	85,377	433,889
11	Polk	13.47000	50,337	12,331	62,669
12	Stone	11.23000	41,966	10,281	52,247
13	Taney	88.07000	329,117	80,626	409,743
<i><b>Company Total:</b></i>		498.87000	1,864,274	456,704	2,320,978

**Fiber Four**

1	Atchison	18.00000	65,625	9,855	75,480
2	Nodaway	10.00000	36,458	5,475	41,933
<i><b>Company Total:</b></i>		28.00000	102,083	15,330	117,413

\* Total Valuation may not sum due to rounding.

Telecommunication Companies

*State Tax Commission Annual Report - 2007*

County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
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**Global Crossing Telephone Inc.**

1	Benton	21.30000	27,035	159,185	186,220
2	Cass	15.20000	19,293	113,597	132,890
3	Cole	6.00000	7,616	44,841	52,456
4	Franklin	48.00000	60,925	358,727	419,652
5	Gasconade	18.50000	23,481	138,259	161,741
6	Henry	5.10000	6,473	38,115	44,588
7	Jackson	28.22000	35,819	210,902	246,720
8	Johnson	31.80000	40,363	237,657	278,019
9	Maries	8.40000	10,662	62,777	73,439
10	Miller	21.80000	27,670	162,922	190,592
11	Morgan	26.90000	34,143	201,037	235,180
12	Osage	27.40000	34,778	204,773	239,551
13	Pettis	4.90000	6,219	36,620	42,839
14	St. Clair	4.60000	5,839	34,378	40,217
15	St. Louis	34.10000	43,282	254,846	298,128

<b><i>Company Total:</i></b>	302.22000	383,596	2,258,635	2,642,232
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**Iowa Telecommunication Services Inc.**

1	Atchison	3.60000	3,637	0	3,637
2	Clark	10.00000	10,104	0	10,104
3	Nodaway	10.40000	10,508	0	10,508
4	Putnam	2.80000	2,829	0	2,829

<b><i>Company Total:</i></b>	26.80000	27,079	0	27,079
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\* Total Valuation may not sum due to rounding.

Telecommunication Companies

*State Tax Commission Annual Report - 2007*

County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
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**Level 3 Communications LLC**

1	Audrain	30.35000	374,921	310,737	685,657
2	Boone	23.38000	288,819	239,375	528,193
3	Callaway	39.99000	494,006	409,435	903,441
4	Cass	13.10000	161,827	134,124	295,951
5	Clay	22.72000	280,665	232,617	513,283
6	Clinton	21.47000	265,224	219,819	485,043
7	Cole	17.24000	212,970	176,511	389,480
8	Cooper	28.89000	356,885	295,789	652,674
9	Daviess	13.30000	164,298	136,171	300,469
10	DeKalb	13.24000	163,557	135,557	299,114
11	Franklin	17.63000	217,787	180,504	398,291
12	Harrison	33.20000	410,127	339,916	750,044
13	Jackson	161.44000	1,994,306	1,652,894	3,647,200
14	Johnson	74.69000	922,663	764,709	1,687,372
15	Lincoln	22.73000	280,789	232,720	513,509
16	Moniteau	29.78000	367,879	304,901	672,780
17	Montgomery	35.44000	437,799	362,850	800,649
18	Morgan	12.36000	152,686	126,547	279,233
19	Pettis	50.12000	619,144	513,151	1,132,295
20	Platte	2.00000	24,706	20,477	45,183
21	St. Charles	38.62000	477,082	395,409	872,491
22	St. Louis	48.42000	598,144	495,745	1,093,889
23	Warren	36.00000	444,716	368,584	813,300
24	City of St. Louis	41.95000	518,218	429,503	947,721

<b><i>Company Total:</i></b>	828.06000	10,229,218	8,478,045	18,707,263
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**Mark Twain Long Distance Inc.**

1	Knox	3.66000	14,939	0	14,939
2	Lewis	2.22000	9,061	0	9,061

<b><i>Company Total:</i></b>	5.88000	24,000	0	24,000
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\* Total Valuation may not sum due to rounding.

Telecommunication Companies

*State Tax Commission Annual Report - 2007*

County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>MCI Communications Services, Inc.</b>				
1 Barry	17.82000	253,508	86,807	340,315
2 Barton	8.48000	120,637	41,309	161,946
3 Bates	53.60000	762,516	261,104	1,023,619
4 Benton	21.11000	300,312	102,834	403,146
5 Boone	38.90000	553,393	189,495	742,888
6 Callaway	12.34000	175,549	60,112	235,662
7 Cass	69.29000	985,722	337,535	1,323,257
8 Cedar	21.93000	311,977	106,828	418,805
9 Christian	11.95000	170,001	58,212	228,214
10 Clay	23.80000	338,580	115,938	454,518
11 Clinton	21.80000	310,128	106,195	416,323
12 Cole	5.77000	82,084	28,108	110,192
13 Crawford	26.52000	377,275	129,188	506,462
14 Dade	24.00000	341,425	116,912	458,337
15 Daviess	12.10000	172,135	58,943	231,078
16 Dekalb	17.90000	254,646	87,197	341,843
17 Dent	6.10000	86,779	29,715	116,494
18 Franklin	80.49000	1,145,054	392,094	1,537,148
19 Gasconade	35.50000	505,024	172,932	677,957
20 Greene	71.30000	1,014,316	347,326	1,361,643
21 Harrison	33.40000	475,150	162,703	637,852
22 Henry	4.74000	67,431	23,090	90,522
23 Howard	3.60000	51,214	17,537	68,751
24 Jackson	87.60000	1,246,201	426,729	1,672,930
25 Jasper	22.47000	319,659	109,459	429,118
26 Jefferson	41.54000	590,950	202,355	793,305
27 Johnson	31.68000	450,681	154,324	605,005
28 Laclede	50.97000	725,101	248,292	973,393
29 Lawrence	51.27000	729,369	249,753	979,122
30 McDonald	30.19000	429,484	147,066	576,550
31 Maries	34.98000	497,627	170,399	668,026
32 Miller	21.51000	306,002	104,782	410,785
33 Morgan	26.55000	377,701	129,334	507,035
34 Newton	67.88000	965,663	330,666	1,296,330
35 Osage	39.89000	567,477	194,318	761,794
36 Pettis	4.81000	68,427	23,431	91,858
37 Phelps	24.87000	353,802	121,150	474,952

\* Total Valuation may not sum due to rounding.

Telecommunication Companies

*State Tax Commission Annual Report - 2007*

County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>MCI Communications Services, Inc. - - continued</b>				
38 Platte	8.50000	120,921	41,406	162,328
39 Pulaski	28.89000	410,990	140,733	551,723
40 St. Clair	16.00000	227,617	77,941	305,558
41 St. Louis	82.07000	1,167,531	399,791	1,567,322
42 Texas	4.43000	63,021	21,580	84,601
43 Vernon	28.57000	406,438	139,174	545,612
44 Washington	21.95000	312,262	106,926	419,187
45 Webster	37.17000	528,782	181,068	709,849
46 City of St. Louis	19.72000	280,537	96,063	376,600
<b>Company Total:</b>	1,405.95000	20,001,098	6,848,857	26,849,954

**MCI Metro Access Transmission**

1 Greene	18.89000	403,859	63,641	467,500
2 Jackson	62.21200	1,330,064	209,593	1,539,657
3 St. Louis	150.26000	3,212,489	506,228	3,718,717
4 City of St. Louis	51.93000	1,110,239	174,953	1,285,192
<b>Company Total:</b>	283.29200	6,056,651	954,414	7,011,065

**McLeod Usa Network Services, Inc.**

1 Barton	20.37000	25,111	111,368	136,479
2 Bates	35.21000	43,405	192,501	235,906
3 Cass	16.06000	19,798	87,804	107,602
4 Christian	30.65000	37,784	167,571	205,354
5 Franklin	18.11000	22,325	99,012	121,337
6 Greene	32.13000	39,608	175,662	215,270
7 Jackson	22.86000	28,180	124,981	153,162
8 Jasper	33.03000	40,717	180,583	221,300
9 Lawrence	25.48000	31,410	139,305	170,715
10 St. Louis	29.01000	35,762	158,605	194,366
11 Vernon	37.24000	45,907	203,600	249,507
12 City of St. Louis	25.93000	31,965	141,765	173,730
<b>Company Total:</b>	326.08000	401,972	1,782,757	2,184,729

\* Total Valuation may not sum due to rounding.

Telecommunication Companies



*State Tax Commission Annual Report - 2007*

County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
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**Missouri Network Alliance, LLC**

1	Adair	4.05000	27,574	47,304	74,878
2	Audrain	4.16000	28,323	48,589	76,912
3	Boone	1.43000	9,736	16,702	26,438
4	Callaway	4.59000	31,251	53,611	84,862
5	Carroll	21.22000	144,475	247,850	392,324
6	Cass	2.07000	14,093	24,178	38,271
7	Grundy	13.08000	89,054	152,774	241,828
8	Henry	2.40000	16,340	28,032	44,372
9	Johnson	15.65000	106,552	182,792	289,344
10	Lafayette	2.71000	18,451	31,653	50,104
11	Livingston	4.28000	29,140	49,990	79,130
12	Pettis	6.31000	42,961	73,701	116,662
13	Randolph	8.11000	55,216	94,725	149,941
14	Saline	3.91000	26,621	45,669	72,290

<i><b>Company Total:</b></i>	93.97000	639,787	1,097,570	1,737,356
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**OnFiber Communications, Inc.**

1	City of St. Louis	13.20000	5,068	3,570	8,638
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<i><b>Company Total:</b></i>	13.20000	5,068	3,570	8,638
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**Osage Valley Technologies, LLC**

1	Bates	1.38000	10,478	73	10,551
2	Cass	0.38000	2,885	20	2,905
3	Henry	4.52000	34,320	238	34,557

<i><b>Company Total:</b></i>	6.28000	47,683	330	48,013
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\* Total Valuation may not sum due to rounding.

Telecommunication Companies

*State Tax Commission Annual Report - 2007*

County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>Qwest Communications Corporation</b>				
1 Benton	21.30000	152,089	270,681	422,770
2 Cass	15.20000	108,533	193,162	301,695
3 Cole	6.00000	42,842	76,248	119,090
4 Franklin	48.00000	342,737	609,985	952,722
5 Gasconade	18.50000	132,096	235,098	367,195
6 Henry	5.10000	36,416	64,811	101,227
7 Jackson	21.50000	153,517	273,223	426,740
8 Johnson	31.80000	227,063	404,115	631,178
9 Maries	8.40000	59,979	106,747	166,726
10 Miller	21.80000	155,660	277,035	432,695
11 Morgan	26.90000	192,075	341,846	533,921
12 Osage	27.40000	195,646	348,200	543,845
13 Pettis	4.90000	34,988	62,269	97,257
14 St. Louis	34.45000	245,985	437,791	683,776
<b><i>Company Total:</i></b>	291.25000	2,079,626	3,701,212	5,780,838

<b>Savvis, Inc.</b>				
1 Callaway	37.60000	8,658	0	8,658
2 Cass	13.10000	3,016	0	3,016
3 Cole	17.24000	3,970	0	3,970
4 Cooper	0.29000	67	0	67
5 Franklin	17.63000	4,060	0	4,060
6 Jackson	32.46000	7,474	0	7,474
7 Johnson	40.59000	9,346	0	9,346
8 Moniteau	24.70000	5,688	0	5,688
9 Montgomery	13.30000	3,063	0	3,063
10 Morgan	12.36000	2,846	0	2,846
11 Pettis	25.60000	5,895	0	5,895
12 St. Louis	28.33000	6,523	0	6,523
13 Warren	32.16000	7,405	0	7,405
14 City of St. Louis	11.80000	2,717	0	2,717
<b><i>Company Total:</i></b>	307.16000	70,728	0	70,728

\* Total Valuation may not sum due to rounding.      Telecommunication Companies

*State Tax Commission Annual Report - 2007*

County Name		Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>Sho-Me Technologies, LLC</b>					
1	Callaway	0.73000	3,285	4,528	7,813
2	Camden	0.83300	3,748	5,167	8,915
3	Carter	3.97800	17,899	24,675	42,573
4	Christian	13.26000	59,663	82,249	141,911
5	Cole	4.30700	19,379	26,715	46,094
6	Dent	0.18200	819	1,129	1,948
7	Douglas	0.85500	3,847	5,303	9,150
8	Franklin	13.36000	60,113	82,869	142,982
9	Greene	0.01300	58	81	139
10	Howell	2.85800	12,859	17,728	30,587
11	Laclede	0.10800	486	670	1,156
12	Miller	0.03100	139	192	332
13	Ozark	0.78200	3,519	4,851	8,369
14	Pettis	0.07000	315	434	749
15	Pulaski	0.79300	3,568	4,919	8,487
16	Taney	0.36300	1,633	2,252	3,885
17	Wright	0.33100	1,489	2,053	3,542
<b><i>Company Total:</i></b>		42.85400	192,819	265,813	458,633

\* Total Valuation may not sum due to rounding.

Telecommunication Companies

*State Tax Commission Annual Report - 2007*

County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>Spectra Communications Group LLC</b>				
1 Adair	108.48000	174,684	90,070	264,754
2 Andrew	592.60100	954,258	492,031	1,446,290
3 Audrain	262.36000	422,475	217,835	640,310
4 Barry	63.98900	103,041	53,129	156,170
5 Barton	215.24400	346,605	178,715	525,320
6 Bates	47.94300	77,202	39,807	117,009
7 Buchanan	89.25800	143,731	74,110	217,841
8 Caldwell	571.50900	920,294	474,519	1,394,813
9 Carroll	33.93000	54,637	28,172	82,809
10 Carter	517.98900	834,112	430,082	1,264,193
11 Cedar	496.91800	800,181	412,587	1,212,768
12 Chariton	208.37000	335,536	173,008	508,544
13 Clark	468.95300	755,150	389,368	1,144,517
14 Clay	28.36400	45,674	23,550	69,225
15 Clinton	644.57800	1,037,956	535,187	1,573,144
16 Dade	601.48700	968,567	499,409	1,467,977
17 Daviess	67.50300	108,699	56,047	164,746
18 Dekalb	587.00400	945,246	487,384	1,432,630
19 Dent	249.59300	401,917	207,235	609,152
20 Douglas	285.50400	459,744	237,051	696,795
21 Henry	42.16200	67,893	35,007	102,900
22 Hickory	83.44600	134,372	69,284	203,657
23 Iron	575.74800	927,120	478,038	1,405,159
24 Jasper	275.82200	444,153	229,013	673,165
25 Johnson	34.43000	55,442	28,587	84,029
26 Knox	20.96900	33,766	17,410	51,177
27 Laclede	196.23600	315,997	162,933	478,930
28 Lafayette	159.80400	257,331	132,684	390,014
29 Lawrence	420.08100	676,452	348,790	1,025,241
30 Lewis	563.02500	906,633	467,475	1,374,107
31 Livingston	2.83900	4,572	2,357	6,929
32 Macon	584.20500	940,738	485,060	1,425,799
33 Madison	65.35800	105,245	54,266	159,511
34 Marion	377.24400	607,472	313,222	920,694
35 Monroe	629.70700	1,014,010	522,840	1,536,850
36 Newton	100.50300	161,839	83,447	245,286
37 Nodaway	8.38500	13,502	6,962	20,464

\* Total Valuation may not sum due to rounding.

Telecommunication Companies

*State Tax Commission Annual Report - 2007*

County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>Spectra Communications Group LLC - - continued</b>				
38 Oregon	24.37000	39,243	20,234	59,477
39 Phelps	224.31400	361,210	186,246	547,456
40 Polk	152.44000	245,472	126,570	372,042
41 Pulaski	44.74600	72,054	37,152	109,206
42 Ralls	243.39300	391,933	202,087	594,020
43 Ray	165.43200	266,393	137,357	403,750
44 Reynolds	331.92600	534,497	275,595	810,092
45 St. Clair	809.94900	1,304,251	672,493	1,976,745
46 St. Francois	8.04800	12,960	6,682	19,642
47 Saline	2.05300	3,306	1,705	5,011
48 Scotland	35.56100	57,263	29,526	86,789
49 Shannon	766.77500	1,234,729	636,646	1,871,375
50 Shelby	527.53900	849,490	438,011	1,287,501
51 Texas	1,047.82700	1,687,304	870,001	2,557,305
52 Vernon	679.25400	1,093,795	563,979	1,657,773
53 Washington	809.66300	1,303,791	672,256	1,976,047
54 Wright	1,220.26500	1,964,978	1,013,175	2,978,154
<b>Company Total:</b>	17,375.09600	27,978,914	14,426,388	42,405,302

<b>Sprint Communication Company L.P.</b>				
1 Cass	13.15000	91,816	832,919	924,735
2 Cole	26.46000	184,749	1,675,973	1,860,722
3 Cooper	6.71000	46,851	425,011	471,861
4 Franklin	40.86000	285,293	2,588,067	2,873,360
5 Gasconade	16.44000	114,788	1,041,307	1,156,095
6 Jackson	34.24000	239,071	2,168,757	2,407,828
7 Jefferson	26.25000	183,283	1,662,672	1,845,955
8 Johnson	39.68000	277,054	2,513,326	2,790,380
9 Moniteau	25.92000	180,979	1,641,769	1,822,748
10 Morgan	6.33000	44,197	400,941	445,139
11 Osage	24.58000	171,623	1,556,894	1,728,517
12 Pettis	24.92000	173,997	1,578,430	1,752,426
13 St. Louis	36.49000	254,781	2,311,272	2,566,053
14 City of St. Louis	16.14000	112,693	1,022,306	1,134,998
<b>Company Total:</b>	338.17000	2,361,175	21,419,644	23,780,819

\* Total Valuation may not sum due to rounding.      Telecommunication Companies

*State Tax Commission Annual Report - 2007*

County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>Windstream Missouri, f.k.a. Alltel Missouri Inc.</b>				
1 Andrew	23.17000	51,297	35,180	86,477
2 Audrain	313.52000	694,119	476,032	1,170,151
3 Barry	413.09000	914,563	627,214	1,541,776
4 Barton	113.46000	251,195	172,272	423,467
5 Benton	26.62000	58,935	40,418	99,354
6 Bollinger	32.00000	70,847	48,587	119,434
7 Butler	144.65000	320,249	219,629	539,877
8 Callaway	15.31000	33,896	23,246	57,142
9 Carter	151.80000	336,078	230,485	566,563
10 Cedar	373.88000	827,754	567,679	1,395,433
11 Chariton	131.04000	290,117	198,964	489,081
12 Dade	2.05000	4,539	3,113	7,651
13 Daviess	471.57000	1,044,035	716,006	1,760,041
14 Dekalb	30.99000	68,610	47,054	115,664
15 Gentry	131.04000	290,117	198,964	489,081
16 Harrison	10.98000	24,309	16,671	40,981
17 Jasper	1.19000	2,635	1,807	4,441
18 Lawrence	203.47000	450,473	308,938	759,411
19 Lincoln	183.30000	405,818	278,313	684,131
20 Linn	32.47000	71,887	49,301	121,188
21 McDonald	29.89000	66,175	45,383	111,558
22 Madison	55.02000	121,812	83,539	205,351
23 Maries	176.16000	390,010	267,472	657,482
24 Miller	369.08000	817,127	560,391	1,377,518
25 Monroe	155.41000	344,071	235,966	580,037
26 Montgomery	159.99000	354,211	242,920	597,131
27 Morgan	262.46000	581,075	398,505	979,580
28 Newton	199.45000	441,573	302,834	744,408
29 Oregon	108.77000	240,812	165,151	405,962
30 Pettis	12.14000	26,877	18,433	45,310
31 Phelps	41.57000	92,034	63,118	155,152
32 Pike	162.34000	359,413	246,488	605,902
33 Polk	1,072.23000	2,373,869	1,628,016	4,001,885
34 Pulaski	279.85000	619,575	424,909	1,044,485
35 Ralls	41.10000	90,994	62,404	153,398
36 Randolph	7.83000	17,335	11,889	29,224
37 Reynolds	39.21000	86,809	59,534	146,344

\* Total Valuation may not sum due to rounding.

Telecommunication Companies

*State Tax Commission Annual Report - 2007*

County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>Windstream Missouri, f.k.a. Alltel Missouri Inc. - - continued</b>				
38 Ripley	818.88000	1,812,964	1,243,343	3,056,307
39 Sullivan	278.29000	616,122	422,541	1,038,662
40 Wayne	890.62000	1,971,793	1,352,269	3,324,062
41 Worth	155.95000	345,266	236,786	582,052
<i><b>Company Total:</b></i>	8,121.84000	17,981,390	12,331,765	30,313,155

\* Total Valuation may not sum due to rounding.

Telecommunication Companies

*State Tax Commission Annual Report - 2007*

County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
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**Alma Communications Company**

1	Lafayette	102.97000	312,493	147,411	459,904
<b><i>Company Total:</i></b>		102.97000	312,493	147,411	459,904

**BPS Telephone Company**

1	New Madrid	25.47200	140,831	105,621	246,453
2	Pemiscot	114.21900	631,502	473,617	1,105,119
3	Stoddard	99.53900	550,338	412,746	963,084
<b><i>Company Total:</i></b>		239.23000	1,322,671	991,984	2,314,655

**Chariton Valley Telephone Corp.**

1	Carroll	397.11000	674,632	226,811	901,443
2	Chariton	759.64000	1,290,518	433,871	1,724,389
3	Howard	11.79000	20,029	6,734	26,763
4	Linn	256.74000	436,164	146,638	582,802
5	Livingston	71.60000	121,638	40,895	162,533
6	Macon	1,092.59000	1,856,152	624,037	2,480,189
7	Monroe	29.22000	49,641	16,689	66,330
8	Randolph	754.66000	1,282,058	431,027	1,713,085
<b><i>Company Total:</i></b>		3,373.35000	5,730,832	1,926,702	7,657,534

**Choctaw Telephone Company**

1	Greene	14.17700	15,294	8,131	23,425
2	Lawrence	80.47600	86,818	46,153	132,971
<b><i>Company Total:</i></b>		94.65300	102,112	54,284	156,395

**Citizens Telephone Company**

1	Lafayette	414.40000	1,377,715	1,050,797	2,428,512
<b><i>Company Total:</i></b>		414.40000	1,377,715	1,050,797	2,428,512

\* Total Valuation may not sum due to rounding.

Telephone Companies



*State Tax Commission Annual Report - 2007*

County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
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**Craw Kan Telephone Coop. Inc.**

1	Barton	12.64000	21,366	8,249	29,615
2	Bates	469.86000	794,243	306,622	1,100,865
3	Jasper	399.90000	675,984	260,968	936,951
4	Vernon	56.58000	95,642	36,923	132,565
<b>Company Total:</b>		938.98000	1,587,235	612,762	2,199,996

**Ellington Telephone Company**

1	Reynolds	340.00000	523,519	513,771	1,037,290
2	Shannon	9.97000	15,351	15,066	30,417
<b>Company Total:</b>		349.97000	538,870	528,836	1,067,707

**FairPoint Communications**

1	Bates	146.11900	777,329	396,656	1,173,985
2	Cass	823.76100	4,382,274	2,236,187	6,618,462
3	Henry	32.10800	170,809	87,161	257,970
4	Johnson	34.82700	185,274	94,542	279,816
<b>Company Total:</b>		1,036.81500	5,515,687	2,814,545	8,330,232

**Farber Telephone Company**

1	Audrain	9.10000	12,308	45,299	57,607
<b>Company Total:</b>		9.10000	12,308	45,299	57,607

**Fidelity Telephone Company**

1	Crawford	137.41000	113,096	109,840	222,936
2	Franklin	1,329.36000	1,094,135	1,062,641	2,156,776
3	Gasconade	740.13000	609,167	591,633	1,200,800
4	Osage	0.18000	148	144	292
5	Washington	123.34000	101,515	98,593	200,109
<b>Company Total:</b>		2,330.42000	1,918,062	1,862,852	3,780,913

\* Total Valuation may not sum due to rounding.

Telephone Companies

*State Tax Commission Annual Report - 2007*

County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
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**First Fiber Corporation**

1	Atchison	23.08000	56,603	14,685	71,288
2	Nodaway	27.19000	66,682	17,300	83,983

<i><b>Company Total:</b></i>	50.27000	123,285	31,985	155,270
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**Goodman Telephone Company**

1	McDonald	470.18000	968,102	205,816	1,173,918
2	Newton	59.98000	123,499	26,256	149,755

<i><b>Company Total:</b></i>	530.16000	1,091,601	232,072	1,323,673
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**Granby Telephone Company**

1	Newton	265.00000	417,444	576,883	994,327
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<i><b>Company Total:</b></i>	265.00000	417,444	576,883	994,327
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**Grand River Mutual Telephone Corp.**

1	Andrew	4.20000	5,526	2,982	8,508
2	Daviess	183.85000	241,873	130,546	372,419
3	Gentry	364.44000	479,456	258,777	738,234
4	Grundy	528.32000	695,056	375,144	1,070,200
5	Harrison	1,165.84000	1,533,776	827,827	2,361,603
6	Linn	475.66000	625,777	337,751	963,528
7	Livingston	124.48000	163,766	88,389	252,155
8	Mercer	690.10000	907,894	490,018	1,397,912
9	Nodaway	596.05000	784,162	423,237	1,207,398
10	Putnam	184.68000	242,965	131,136	374,100
11	Sullivan	248.32000	326,689	176,324	503,013
12	Worth	173.90000	228,782	123,481	352,263

<i><b>Company Total:</b></i>	4,739.84000	6,235,722	3,365,612	9,601,334
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**Green Hills Telecommunication Services**

1	Carroll	41.15000	233,536	90,067	323,603
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<i><b>Company Total:</b></i>	41.15000	233,536	90,067	323,603
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\* Total Valuation may not sum due to rounding.

Telephone Companies

*State Tax Commission Annual Report - 2007*

County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
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**Green Hills Telephone Corporation**

1	Caldwell	358.63000	334,151	226,780	560,931
2	Carroll	565.92000	527,292	357,860	885,152
3	Daviess	103.50000	96,435	65,448	161,884
4	Linn	10.49000	9,774	6,633	16,407
5	Livingston	392.78000	365,970	248,375	614,345
6	Ray	351.05000	327,089	221,987	549,075

<b><i>Company Total:</i></b>	1,782.37000	1,660,712	1,127,083	2,787,795
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**Holway Telephone Company**

1	Holt	75.55000	26,774	16,570	43,344
2	Nodaway	77.30000	27,394	16,954	44,348

<b><i>Company Total:</i></b>	152.85000	54,169	33,524	87,693
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**Iamo Telephone Company**

1	Atchison	131.90000	77,060	68,296	145,356
2	Nodaway	277.25000	161,977	143,556	305,533

<b><i>Company Total:</i></b>	409.15000	239,037	211,852	450,889
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**Kingdom Telephone Company**

1	Callaway	1,518.59000	1,639,630	1,101,639	2,741,270
2	Montgomery	393.18000	424,519	285,227	709,745

<b><i>Company Total:</i></b>	1,911.77000	2,064,149	1,386,866	3,451,015
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**KLM Telephone Company**

1	Bates	119.00000	100,819	97,917	198,736
2	Vernon	184.58000	156,379	151,878	308,257

<b><i>Company Total:</i></b>	303.58000	257,198	249,795	506,993
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**Lathrop Telephone Company**

1	Caldwell	13.52000	33,069	17,944	51,012
2	Clinton	187.86000	459,486	249,325	708,811

<b><i>Company Total:</i></b>	201.38000	492,555	267,269	759,824
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\* Total Valuation may not sum due to rounding.

Telephone Companies

*State Tax Commission Annual Report - 2007*

County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
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**Le Ru Telephone Company**

1	McDonald	616.49100	721,111	507,273	1,228,384
2	Newton	131.64100	153,981	108,319	262,300

<i><b>Company Total:</b></i>		748.13200	875,092	615,593	1,490,685
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**Mark Twain Communications Co.**

1	Knox	1.89000	5,514	3,801	9,315
2	Lewis	119.58000	348,900	240,480	589,381

<i><b>Company Total:</b></i>		121.47000	354,415	244,281	598,696
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**Mark Twain Rural Telephone Company**

1	Adair	225.13000	194,611	116,223	310,833
2	Clark	239.50000	207,033	123,641	330,674
3	Knox	676.13000	584,472	349,050	933,522
4	Lewis	240.07000	207,526	123,935	331,461
5	Macon	8.49000	7,339	4,383	11,722
6	Marion	404.02000	349,250	208,574	557,824
7	Schuyler	60.51000	52,307	31,238	83,545
8	Scotland	21.47000	18,559	11,084	29,643
9	Shelby	350.87000	303,305	181,135	484,441

<i><b>Company Total:</b></i>		2,226.19000	1,924,402	1,149,262	3,073,665
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**McDonald County Telephone Company**

1	McDonald	221.00000	1,256,109	839,718	2,095,827
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<i><b>Company Total:</b></i>		221.00000	1,256,109	839,718	2,095,827
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\* Total Valuation may not sum due to rounding.

Telephone Companies

*State Tax Commission Annual Report - 2007*

County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
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**Mid Missouri Telephone Company**

1	Cole	1.37300	4,462	2,658	7,120
2	Cooper	435.32700	1,414,838	842,761	2,257,599
3	Miller	4.20300	13,660	8,137	21,797
4	Moniteau	206.11600	669,889	399,026	1,068,915
5	Morgan	59.74700	194,181	115,666	309,847
6	Pettis	47.94100	155,811	92,810	248,621
7	Saline	274.09700	890,831	530,632	1,421,463

<i><b>Company Total:</b></i>	1,028.80400	3,343,673	1,991,689	5,335,362
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**Miller Telephone Company**

1	Dade	1.90000	2,397	1,575	3,972
2	Lawrence	243.54500	307,287	201,910	509,197

<i><b>Company Total:</b></i>	245.44500	309,685	203,485	513,170
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**Mo-Kan Dial Company Inc.**

1	Cass	126.78600	251,301	99,193	350,494
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<i><b>Company Total:</b></i>	126.78600	251,301	99,193	350,494
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**New Florence Telephone Company**

1	Montgomery	41.87000	109,486	53,842	163,328
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<i><b>Company Total:</b></i>	41.87000	109,486	53,842	163,328
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**New London Telephone Company**

1	Ralls	133.93600	205,009	148,768	353,777
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<i><b>Company Total:</b></i>	133.93600	205,009	148,768	353,777
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\* Total Valuation may not sum due to rounding.

Telephone Companies

*State Tax Commission Annual Report - 2007*

County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
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**Northeast Missouri Rural Telephone**

1	Adair	524.01000	677,541	455,801	1,133,342
2	Clark	208.32000	269,356	181,204	450,560
3	Knox	17.75000	22,951	15,440	38,390
4	Linn	37.17000	48,061	32,332	80,392
5	Macon	3.24000	4,189	2,818	7,008
6	Putnam	907.49000	1,173,378	789,365	1,962,742
7	Schuyler	210.95000	272,757	183,491	456,248
8	Scotland	885.54000	1,144,996	770,272	1,915,268
9	Sullivan	559.66000	723,636	486,811	1,210,447

<i><b>Company Total:</b></i>	3,354.13000	4,336,864	2,917,533	7,254,397
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**Orchard Farm Telephone Company**

1	St. Charles	115.30000	162,147	116,021	278,168
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<i><b>Company Total:</b></i>	115.30000	162,147	116,021	278,168
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**Oregon Farmer Mutual Telephone**

1	Holt	180.34000	182,740	193,038	375,779
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<i><b>Company Total:</b></i>	180.34000	182,740	193,038	375,779
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**Ozark Telephone Company**

1	McDonald	374.53000	1,783,673	771,862	2,555,535
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<i><b>Company Total:</b></i>	374.53000	1,783,673	771,862	2,555,535
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**Peace Valley Telephone Company**

1	Howell	286.86000	40,060	98,820	138,880
2	Oregon	10.14000	1,416	3,493	4,909

<i><b>Company Total:</b></i>	297.00000	41,476	102,313	143,789
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**Rock Port Telephone Company**

1	Atchison	289.36000	377,980	303,877	681,857
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<i><b>Company Total:</b></i>	289.36000	377,980	303,877	681,857
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\* Total Valuation may not sum due to rounding.

Telephone Companies

*State Tax Commission Annual Report - 2007*

County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
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**Seneca Telephone Company**

1	McDonald	164.68000	403,432	229,382	632,814
2	Newton	484.06000	1,185,846	674,245	1,860,092

<i><b>Company Total:</b></i>	648.74000	1,589,278	903,627	2,492,905
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**Steelville Telephone Company**

1	Crawford	599.00000	3,090,481	1,711,444	4,801,925
2	Dent	46.00000	237,332	131,430	368,762
3	Iron	45.00000	232,173	128,573	360,746
4	Washington	57.00000	294,086	162,859	456,944

<i><b>Company Total:</b></i>	747.00000	3,854,072	2,134,305	5,988,377
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**Stoutland Telephone Company**

1	Camden	160.64700	643,019	340,920	983,938
2	Dallas	7.50600	30,044	15,929	45,973
3	Laclede	215.03300	860,709	456,336	1,317,044

<i><b>Company Total:</b></i>	383.18600	1,533,772	813,184	2,346,956
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Telephone Companies

*State Tax Commission Annual Report - 2007*

County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
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**Aero Charter Inc.**

1	St. Louis	100.00000	0	19,628	19,628
<i>Company Total:</i>		100.00000	0	19,628	19,628

**Air Clayco**

1	St. Louis	100.00000	0	108,767	108,767
<i>Company Total:</i>		100.00000	0	108,767	108,767

**Anheuser-Busch Companies Inc.**

1	St. Louis	100.00000	0	4,033,827	4,033,827
<i>Company Total:</i>		100.00000	0	4,033,827	4,033,827

**Applebee's International Co.**

1	Clay	100.00000	0	197,883	197,883
<i>Company Total:</i>		100.00000	0	197,883	197,883

**AV Corp. Inc.**

1	St. Louis	100.00000	0	31,074	31,074
<i>Company Total:</i>		100.00000	0	31,074	31,074

**AVN Air, LLC**

1	St. Louis	100.00000	0	395,841	395,841
<i>Company Total:</i>		100.00000	0	395,841	395,841

**B 4 A LLC**

1	Clay	100.00000	0	117,809	117,809
<i>Company Total:</i>		100.00000	0	117,809	117,809

**Baird Air, LLC**

1	Greene	100.00000	0	364,963	364,963
<i>Company Total:</i>		100.00000	0	364,963	364,963

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Commercial Aircraft



*State Tax Commission Annual Report - 2007*

County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
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**Barry-Wehmiller Companies, Inc.**

1	St. Louis	100.00000	0	3,524	3,524
<i>Company Total:</i>		100.00000	0	3,524	3,524

**Bass Pro, Inc.**

1	Greene	100.00000	0	342,311	342,311
<i>Company Total:</i>		100.00000	0	342,311	342,311

**BD Ventures LLC**

1	St. Louis	100.00000	0	177,619	177,619
<i>Company Total:</i>		100.00000	0	177,619	177,619

**Big Sky Aviation, LLC**

1	St. Louis	100.00000	0	96,893	96,893
<i>Company Total:</i>		100.00000	0	96,893	96,893

**Brown Shoe Co. Inc.**

1	St. Louis	100.00000	0	138,521	138,521
<i>Company Total:</i>		100.00000	0	138,521	138,521

**C&K Leasing Inc.**

1	St. Louis	100.00000	0	99,802	99,802
<i>Company Total:</i>		100.00000	0	99,802	99,802

**CA Leasing Corporation**

1	St. Louis	100.00000	0	168,655	168,655
<i>Company Total:</i>		100.00000	0	168,655	168,655

**CDP Aviation LP**

1	Greene	100.00000	0	155,315	155,315
<i>Company Total:</i>		100.00000	0	155,315	155,315

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Commercial Aircraft

*State Tax Commission Annual Report - 2007*

County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
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**Central Services,LLC**

1	St. Louis	100.00000	0	167,006	167,006
<i>Company Total:</i>		100.00000	0	167,006	167,006

**Cequel III Aviation, LLC**

1	St. Louis	100.00000	0	391,037	391,037
<i>Company Total:</i>		100.00000	0	391,037	391,037

**CH Aircraft, LLC**

1	St. Louis	100.00000	0	78,904	78,904
<i>Company Total:</i>		100.00000	0	78,904	78,904

**CIT Leasing Corporation**

1	St. Louis	100.00000	0	276,518	276,518
<i>Company Total:</i>		100.00000	0	276,518	276,518

**Clark W. Hampton**

1	Buchanan	100.00000	0	88,677	88,677
<i>Company Total:</i>		100.00000	0	88,677	88,677

**CO-MO, LLC**

1	St. Louis	100.00000	0	82,836	82,836
<i>Company Total:</i>		100.00000	0	82,836	82,836

**Conway Air Corporation**

1	St. Louis	100.00000	0	138,981	138,981
<i>Company Total:</i>		100.00000	0	138,981	138,981

**Corporate Aircraft Trust 2001B**

1	St. Louis	100.00000	0	352,837	352,837
<i>Company Total:</i>		100.00000	0	352,837	352,837

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Commercial Aircraft

*State Tax Commission Annual Report - 2007*

County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
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**Crader Distributing Company**

1	Scott	100.00000	0	239,861	239,861
<i>Company Total:</i>		100.00000	0	239,861	239,861

**DeBruce Grain, Inc.**

1	Clay	100.00000	0	131,043	131,043
<i>Company Total:</i>		100.00000	0	131,043	131,043

**Distribution Air & Transportation Services LLC**

1	Greene	100.00000	0	430,759	430,759
<i>Company Total:</i>		100.00000	0	430,759	430,759

**DREI-T's L.L.C.**

1	St. Louis	100.00000	0	200,089	200,089
<i>Company Total:</i>		100.00000	0	200,089	200,089

**Drury Development Corporation**

1	St. Louis	100.00000	0	134,045	134,045
<i>Company Total:</i>		100.00000	0	134,045	134,045

**DSW Development Corporation**

1	Scott	100.00000	0	85,254	85,254
<i>Company Total:</i>		100.00000	0	85,254	85,254

**Emerson Electric Company**

1	St. Louis	100.00000	0	1,277,823	1,277,823
<i>Company Total:</i>		100.00000	0	1,277,823	1,277,823

**Enterprise Rent-A-Car**

1	St. Louis	100.00000	0	808,249	808,249
<i>Company Total:</i>		100.00000	0	808,249	808,249

\* Total Valuation may not sum due to rounding.

Commercial Aircraft

*State Tax Commission Annual Report - 2007*

County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
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**Federated Retail Holdings, Inc.**

1	St. Louis	100.00000	0	429,654	429,654
<i>Company Total:</i>		100.00000	0	429,654	429,654

**Fielding Aviation LLC**

1	St. Louis	100.00000	0	234,044	234,044
<i>Company Total:</i>		100.00000	0	234,044	234,044

**Fisher Controls International, LLC**

1	St. Louis	100.00000	0	122,159	122,159
<i>Company Total:</i>		100.00000	0	122,159	122,159

**Flight Express, Inc.**

1	Platte	100.00000	0	2,246	2,246
<i>Company Total:</i>		100.00000	0	2,246	2,246

**Frederick Marine Corporation**

1	St. Louis	100.00000	0	110,021	110,021
<i>Company Total:</i>		100.00000	0	110,021	110,021

**Frontenac Properties Inc.**

1	St. Louis	100.00000	0	218,175	218,175
<i>Company Total:</i>		100.00000	0	218,175	218,175

**Ginnair Rental Inc.**

1	St. Louis	100.00000	0	807,057	807,057
<i>Company Total:</i>		100.00000	0	807,057	807,057

**Hallmark Cards Inc.**

1	Clay	100.00000	0	925,403	925,403
<i>Company Total:</i>		100.00000	0	925,403	925,403

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Commercial Aircraft

*State Tax Commission Annual Report - 2007*

County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
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**Harbour Group Industries**

1	St. Louis	100.00000	0	419,806	419,806
<i>Company Total:</i>		100.00000	0	419,806	419,806

**HBE Corporation**

1	St. Louis	100.00000	0	11,002	11,002
<i>Company Total:</i>		100.00000	0	11,002	11,002

**Hypnautic LLC**

1	St. Louis	100.00000	0	14,976	14,976
<i>Company Total:</i>		100.00000	0	14,976	14,976

**ImagaAmerica Aviation, Inc.**

1	St. Louis	100.00000	0	31,301	31,301
<i>Company Total:</i>		100.00000	0	31,301	31,301

**J. G. Brunner Services, LLC**

1	St. Louis	100.00000	0	154,128	154,128
<i>Company Total:</i>		100.00000	0	154,128	154,128

**J. Russell Flowers LLC**

1	St. Louis	100.00000	0	437,944	437,944
<i>Company Total:</i>		100.00000	0	437,944	437,944

**Jack Henry & Associates Inc.**

1	Barry	100.00000	0	2,059,811	2,059,811
<i>Company Total:</i>		100.00000	0	2,059,811	2,059,811

**JNM Air-Delaware, LLC**

1	St. Louis	100.00000	0	37,900	37,900
<i>Company Total:</i>		100.00000	0	37,900	37,900

\* Total Valuation may not sum due to rounding.

Commercial Aircraft

*State Tax Commission Annual Report - 2007*

County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
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**John Fabick Tractor Company**

1	St. Louis	100.00000	0	20,213	20,213
<i>Company Total:</i>		100.00000	0	20,213	20,213

**Joyce Meyer Ministries, Inc.**

1	St. Louis	100.00000	0	180,733	180,733
<i>Company Total:</i>		100.00000	0	180,733	180,733

**K Transit, LLC**

1	Greene	100.00000	0	128,318	128,318
<i>Company Total:</i>		100.00000	0	128,318	128,318

**Kaleidoscope Aviation Corporation**

1	Clay	100.00000	0	124,505	124,505
<i>Company Total:</i>		100.00000	0	124,505	124,505

**Kansas City Life Insurance Company**

1	Clay	100.00000	0	959,663	959,663
<i>Company Total:</i>		100.00000	0	959,663	959,663

**Leggett & Platt Inc.**

1	Jasper	100.00000	0	95,170	95,170
<i>Company Total:</i>		100.00000	0	95,170	95,170

**Life Net, Inc. Arch Air Medical Service**

1	St. Louis	100.00000	0	272,804	272,804
<i>Company Total:</i>		100.00000	0	272,804	272,804

**Loren Cook Company**

1	Greene	100.00000	0	271,031	271,031
<i>Company Total:</i>		100.00000	0	271,031	271,031

\* Total Valuation may not sum due to rounding.

Commercial Aircraft

*State Tax Commission Annual Report - 2007*

County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
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**Massman Construction Co.**

1	Clay	100.00000	0	383,653	383,653
<i>Company Total:</i>		100.00000	0	383,653	383,653

**Maverick Tube Corporation (Tenaris)**

1	St. Louis	100.00000	0	183,909	183,909
<i>Company Total:</i>		100.00000	0	183,909	183,909

**McDonnell Douglas Corporation**

1	St. Louis	100.00000	0	542,073	542,073
<i>Company Total:</i>		100.00000	0	542,073	542,073

**Merlin Aviation, LLC**

1	St. Louis	100.00000	0	18,645	18,645
<i>Company Total:</i>		100.00000	0	18,645	18,645

**Metal Exchange Corporation**

1	St. Louis	100.00000	0	17,583	17,583
<i>Company Total:</i>		100.00000	0	17,583	17,583

**MHS Aviation, LLC**

1	St. Louis	100.00000	0	230,489	230,489
<i>Company Total:</i>		100.00000	0	230,489	230,489

**MHS Consulting Corp**

1	St. Louis	100.00000	0	401,341	401,341
<i>Company Total:</i>		100.00000	0	401,341	401,341

**Midwest Flight I, LLC**

1	Jasper	100.00000	0	252,468	252,468
<i>Company Total:</i>		100.00000	0	252,468	252,468

\* Total Valuation may not sum due to rounding.

Commercial Aircraft

*State Tax Commission Annual Report - 2007*

County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
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**Midwest Transport, LLC**

1	Buchanan	100.00000	0	31,076	31,076
<i>Company Total:</i>		100.00000	0	31,076	31,076

**Monsanto Company**

1	St. Louis	100.00000	0	1,387,584	1,387,584
<i>Company Total:</i>		100.00000	0	1,387,584	1,387,584

**Moran Foods Inc.**

1	St. Louis	100.00000	0	347,532	347,532
<i>Company Total:</i>		100.00000	0	347,532	347,532

**Mueller Transportation Inc.**

1	Greene	100.00000	0	148,554	148,554
<i>Company Total:</i>		100.00000	0	148,554	148,554

**Murphy Hoffman Company**

1	Clay	100.00000	0	179,069	179,069
<i>Company Total:</i>		100.00000	0	179,069	179,069

**N131PC LLC**

1	Greene	100.00000	0	27,317	27,317
<i>Company Total:</i>		100.00000	0	27,317	27,317

**National Car Company, LLC**

1	St. Louis	100.00000	0	100,629	100,629
<i>Company Total:</i>		100.00000	0	100,629	100,629

**Natoli Engineering Co. Inc.**

1	St. Louis	100.00000	0	19,695	19,695
<i>Company Total:</i>		100.00000	0	19,695	19,695

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Commercial Aircraft



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County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
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**Nestle Purina PetCare Company**

1	St. Louis	100.00000	0	1,519,364	1,519,364
<i>Company Total:</i>		100.00000	0	1,519,364	1,519,364

**New Prime, Inc.**

1	Greene	100.00000	0	585,773	585,773
<i>Company Total:</i>		100.00000	0	585,773	585,773

**NPG Aircraft, Inc.**

1	Buchanan	100.00000	0	151,329	151,329
<i>Company Total:</i>		100.00000	0	151,329	151,329

**NSI Leasing, LLC**

1	St. Louis	100.00000	0	110,804	110,804
<i>Company Total:</i>		100.00000	0	110,804	110,804

**NWW Excel II, LLC**

1	Clay	100.00000	0	295,466	295,466
<i>Company Total:</i>		100.00000	0	295,466	295,466

**O'Reilly Aviation**

1	Greene	100.00000	0	290,494	290,494
<i>Company Total:</i>		100.00000	0	290,494	290,494

**Pintail Aviation, LLC**

1	St. Louis	100.00000	0	148,139	148,139
<i>Company Total:</i>		100.00000	0	148,139	148,139

**Premier Aircraft Alpha LLC**

1	St. Louis	100.00000	0	241,865	241,865
<i>Company Total:</i>		100.00000	0	241,865	241,865

\* Total Valuation may not sum due to rounding.

Commercial Aircraft

*State Tax Commission Annual Report - 2007*

County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>Rex Industrial Corporation</b>				
1 St. Louis	100.00000	0	338,066	338,066
<i>Company Total:</i>	100.00000	0	338,066	338,066
<b>Russell Stover Candies Inc.</b>				
1 Clay	100.00000	0	379,927	379,927
<i>Company Total:</i>	100.00000	0	379,927	379,927
<b>Sabreliner Corporation</b>				
1 St. Louis	100.00000	0	2,122	2,122
<i>Company Total:</i>	100.00000	0	2,122	2,122
<b>Saturn of Kansas City, Inc.</b>				
1 Clay	100.00000	0	224,281	224,281
<i>Company Total:</i>	100.00000	0	224,281	224,281
<b>ShannAir Inc.</b>				
1 St. Louis	100.00000	0	129,806	129,806
<i>Company Total:</i>	100.00000	0	129,806	129,806
<b>Siegel-Robert Inc.</b>				
1 St. Louis	100.00000	0	736,073	736,073
<i>Company Total:</i>	100.00000	0	736,073	736,073
<b>Sierra Aviation Inc.</b>				
1 Clay	100.00000	0	899,763	899,763
<i>Company Total:</i>	100.00000	0	899,763	899,763
<b>Springfield Flying Service, Inc.</b>				
1 Greene	100.00000	0	109,307	109,307
<i>Company Total:</i>	100.00000	0	109,307	109,307

\* Total Valuation may not sum due to rounding.

Commercial Aircraft

*State Tax Commission Annual Report - 2007*

County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
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**Sprint United Mgmt. Company**

1	Platte	100.00000	0	2,138,434	2,138,434
<i>Company Total:</i>		100.00000	0	2,138,434	2,138,434

**St. Louis Helicopter, LLC**

1	St. Louis	100.00000	0	10,954	10,954
<i>Company Total:</i>		100.00000	0	10,954	10,954

**Summit Air, LLC**

1	St. Louis	100.00000	0	70,192	70,192
<i>Company Total:</i>		100.00000	0	70,192	70,192

**Surdex Corporation**

1	St. Louis	100.00000	0	122,204	122,204
<i>Company Total:</i>		100.00000	0	122,204	122,204

**Tri-Air LLC**

1	Greene	100.00000	0	48,536	48,536
<i>Company Total:</i>		100.00000	0	48,536	48,536

**Twentieth Investors Inc.**

1	St. Louis	100.00000	0	68,890	68,890
<i>Company Total:</i>		100.00000	0	68,890	68,890

**Voltron Air L.L.C.**

1	St. Louis	100.00000	0	183,534	183,534
<i>Company Total:</i>		100.00000	0	183,534	183,534

**Wholesale Lumber & Materials Company**

1	Greene	100.00000	0	151,311	151,311
<i>Company Total:</i>		100.00000	0	151,311	151,311

\* Total Valuation may not sum due to rounding.

Commercial Aircraft

*State Tax Commission Annual Report - 2007*

County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
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**WKC Corporation**

1	St. Louis	100.00000	0	40,925	40,925
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<i><b>Company Total:</b></i>	100.00000	0	40,925	40,925
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**Zurich Holding Company of America**

1	Clay	100.00000	0	505,486	505,486
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<i><b>Company Total:</b></i>	100.00000	0	505,486	505,486
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\* Total Valuation may not sum due to rounding.

Commercial Aircraft

*State Tax Commission Annual Report - 2007*

County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
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**ABX Air, Inc.**

1	Boone	32.75806	0	70,217	70,217
2	Greene	33.01856	0	70,775	70,775
3	Platte	34.15825	0	73,218	73,218
4	St. Louis	0.06513	0	140	140
<b><i>Company Total:</i></b>		100.00000	0	214,350	214,350

**Air Transport International, LLC**

1	Platte	86.36364	0	26,926	26,926
2	St. Louis	13.63636	0	4,252	4,252
<b><i>Company Total:</i></b>		100.00000	0	31,178	31,178

**Air Wisconsin Airline Corporation**

1	Greene	0.61000	0	10,909	10,909
2	Platte	53.63969	0	959,252	959,252
3	St. Louis	45.75031	0	818,164	818,164
<b><i>Company Total:</i></b>		100.00000	0	1,788,324	1,788,324

**AirNet Systems Inc.**

1	Boone	6.43564	0	20,722	20,722
2	Clay	58.61386	0	188,725	188,725
3	Platte	34.95050	0	112,534	112,534
<b><i>Company Total:</i></b>		100.00000	0	321,981	321,981

**AirTran Airways Inc.**

1	Platte	100.00000	0	2,132,462	2,132,462
<b><i>Company Total:</i></b>		100.00000	0	2,132,462	2,132,462

\* Total Valuation may not sum due to rounding.

Airline Companies

*State Tax Commission Annual Report - 2007*

County Name		Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>Allegiant Air LLC</b>					
1	Boone	0.27624	0	180	180
2	Greene	93.09392	0	60,538	60,538
3	Platte	4.14365	0	2,695	2,695
4	St. Louis	2.48619	0	1,617	1,617
<b><i>Company Total:</i></b>		100.00000	0	65,029	65,029
<b>America West Airlines</b>					
1	Platte	13.44538	0	200,620	200,620
2	St. Louis	86.55462	0	1,291,490	1,291,490
<b><i>Company Total:</i></b>		100.00000	0	1,492,110	1,492,110
<b>American Airlines Inc &amp; TWA LLC</b>					
1	Platte	25.91588	0	1,388,763	1,388,763
2	St. Louis	74.08412	0	3,969,972	3,969,972
<b><i>Company Total:</i></b>		100.00000	0	5,358,735	5,358,735
<b>American Check Transport Inc.</b>					
1	Platte	100.00000	0	38,066	38,066
<b><i>Company Total:</i></b>		100.00000	0	38,066	38,066
<b>American Eagle Airlines Inc.</b>					
1	Greene	68.36768	0	1,581,384	1,581,384
2	St. Louis	31.63232	0	731,674	731,674
<b><i>Company Total:</i></b>		100.00000	0	2,313,057	2,313,057

\* Total Valuation may not sum due to rounding.

Airline Companies

*State Tax Commission Annual Report - 2007*

County Name		Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>Ameriflight Inc.</b>					
1	Boone	10.52632	0	36	36
2	Greene	10.52632	0	36	36
3	Jasper	5.26316	0	18	18
4	Perry	5.26316	0	18	18
5	Platte	31.57895	0	108	108
6	St. Louis	26.31579	0	90	90
7	Scott	10.52632	0	36	36
<b>Company Total:</b>		100.00000	0	343	343
<b>ASTAR Air Cargo, Inc.</b>					
1	Platte	43.44978	0	30,396	30,396
2	St. Louis	56.55022	0	39,560	39,560
<b>Company Total:</b>		100.00000	0	69,956	69,956
<b>ATA Airlines, Inc.</b>					
1	Johnson	7.14286	0	1,037	1,037
2	St. Louis	92.85714	0	13,476	13,476
<b>Company Total:</b>		100.00000	0	14,513	14,513
<b>Atlantic Southeast Airlines, Inc.</b>					
1	Greene	33.91221	0	595,662	595,662
2	Platte	14.50382	0	254,757	254,757
3	St. Louis	51.58397	0	906,063	906,063
<b>Company Total:</b>		100.00000	0	1,756,482	1,756,482

\* Total Valuation may not sum due to rounding.

Airline Companies

*State Tax Commission Annual Report - 2007*

County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
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**Berry Aviation, Inc.**

1	Boone	21.59091	0	4,580	4,580
2	Clay	1.13636	0	241	241
3	Greene	19.31818	0	4,098	4,098
4	Jasper	1.13636	0	241	241
5	Johnson	20.45455	0	4,339	4,339
6	Pettis	1.13636	0	241	241
7	Platte	25.00000	0	5,303	5,303
8	Pulaski	9.09091	0	1,928	1,928
9	Scott	1.13636	0	241	241

<i><b>Company Total:</b></i>	100.00000	0	21,212	21,212
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**Capital Cargo International Airlines**

1	Platte	48.88305	0	3,713	3,713
2	St. Louis	51.11695	0	3,883	3,883

<i><b>Company Total:</b></i>	100.00000	0	7,596	7,596
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**Chautauqua Airlines Inc.**

1	Boone	0.06120	0	1,888	1,888
2	Greene	0.05508	0	1,699	1,699
3	Platte	0.38557	0	11,893	11,893
4	St. Louis	99.47979	0	3,068,405	3,068,405
5	Scott	0.01836	0	566	566

<i><b>Company Total:</b></i>	100.00000	0	3,084,450	3,084,450
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**Cherry Air, Inc**

1	Boone	3.22581	0	1,775	1,775
2	Callaway	0.80645	0	444	444
3	Greene	0.80645	0	444	444
4	Platte	49.19355	0	27,071	27,071
5	St. Louis	45.16129	0	24,852	24,852
6	Scott	0.80645	0	444	444

<i><b>Company Total:</b></i>	100.00000	0	55,029	55,029
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\* Total Valuation may not sum due to rounding.

**Airline Companies**



*State Tax Commission Annual Report - 2007*

County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
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**Comair Inc.**

1	Greene	18.62758	0	481,144	481,144
2	Platte	42.75522	0	1,104,353	1,104,353
3	St. Louis	38.61720	0	997,469	997,469

<i><b>Company Total:</b></i>	100.00000	0	2,582,965	2,582,965
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**Continental Air Lines Inc.**

1	Platte	100.00000	0	16,072	16,072
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<i><b>Company Total:</b></i>	100.00000	0	16,072	16,072
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**CST-ROM Holdings, LLC**

1	Clay	67.44186	0	35,031	35,031
2	Platte	27.90698	0	14,496	14,496
3	St. Louis	4.65116	0	2,416	2,416

<i><b>Company Total:</b></i>	100.00000	0	51,942	51,942
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**Delta Air Lines Inc.**

1	Platte	64.58720	0	2,030,418	2,030,418
2	St. Louis	35.41280	0	1,113,266	1,113,266

<i><b>Company Total:</b></i>	100.00000	0	3,143,684	3,143,684
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**Edgar Aviation LLC**

1	Clay	100.00000	0	165,163	165,163
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<i><b>Company Total:</b></i>	100.00000	0	165,163	165,163
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**ExpressJet Airlines, Inc.**

1	Boone	0.05820	0	2,921	2,921
2	Greene	0.04850	0	2,434	2,434
3	Platte	50.71297	0	2,545,479	2,545,479
4	St. Louis	49.18033	0	2,468,550	2,468,550

<i><b>Company Total:</b></i>	100.00000	0	5,019,385	5,019,385
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\* Total Valuation may not sum due to rounding.

**Airline Companies**

*State Tax Commission Annual Report - 2007*

County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
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**Federal Express Corporation**

1	Greene	16.87906	0	536,401	536,401
2	Platte	45.87641	0	1,457,909	1,457,909
3	St. Louis	37.24453	0	1,183,596	1,183,596
<b>Company Total:</b>		100.00000	0	3,177,906	3,177,906

**Frontier Airlines Inc.**

1	Platte	62.77021	0	1,957,316	1,957,316
2	St. Louis	37.22979	0	1,160,908	1,160,908
<b>Company Total:</b>		100.00000	0	3,118,224	3,118,224

**Grand Holdings Inc. D/B/A Champion Air**

1	Boone	2.47619	0	1,789	1,789
2	Johnson	0.38095	0	275	275
3	Platte	2.47619	0	1,789	1,789
4	St. Louis	94.66667	0	68,377	68,377
<b>Company Total:</b>		100.00000	0	72,229	72,229

**Great Lakes Aviation, LTD**

1	Boone	100.00000	0	238	238
<b>Company Total:</b>		100.00000	0	238	238

**Gulf & Caribbean Cargo, Inc.**

1	Boone	21.53846	0	3,568	3,568
2	Callaway	1.53846	0	255	255
3	Greene	3.07692	0	510	510
4	Platte	32.30769	0	5,353	5,353
5	St. Louis	33.84615	0	5,608	5,608
6	Scott	7.69231	0	1,274	1,274
<b>Company Total:</b>		100.00000	0	16,568	16,568

\* Total Valuation may not sum due to rounding.

**Airline Companies**

*State Tax Commission Annual Report - 2007*

County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
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**IFL Group, Inc.**

1	Boone	12.50000	0	591	591
2	Jasper	4.16667	0	197	197
3	Platte	37.50000	0	1,774	1,774
4	St. Louis	41.66667	0	1,971	1,971
5	Scott	4.16667	0	197	197
<b><i>Company Total:</i></b>		100.00000	0	4,730	4,730

**Kalitta Charters, LLC**

1	Boone	4.54545	0	347	347
2	Buchanan	1.51515	0	116	116
3	Clay	7.57576	0	579	579
4	Greene	11.36364	0	868	868
5	Maries	0.75758	0	58	58
6	Perry	3.78788	0	289	289
7	Pettis	0.75758	0	58	58
8	Platte	24.24242	0	1,852	1,852
9	St. Louis	44.69697	0	3,416	3,416
10	Scott	0.75758	0	58	58
<b><i>Company Total:</i></b>		100.00000	0	7,642	7,642

**Kitty Hawk Inc.**

1	Greene	5.32860	0	24,827	24,827
2	Platte	90.94139	0	423,718	423,718
3	St. Louis	3.73002	0	17,379	17,379
<b><i>Company Total:</i></b>		100.00000	0	465,924	465,924

**Mesa Airlines, Inc.**

1	Boone	3.21701	0	120,976	120,976
2	Jasper	6.66136	0	250,502	250,502
3	Platte	71.73468	0	2,697,594	2,697,594
4	St. Louis	18.38695	0	691,444	691,444
<b><i>Company Total:</i></b>		100.00000	0	3,760,516	3,760,516

\* Total Valuation may not sum due to rounding.

**Airline Companies**

*State Tax Commission Annual Report - 2007*

County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
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**Miami Air International Inc.**

1	Boone	2.32558	0	1,450	1,450
2	Greene	13.95349	0	8,701	8,701
3	Johnson	4.65116	0	2,900	2,900
4	Platte	27.90698	0	17,402	17,402
5	St. Louis	51.16279	0	31,904	31,904
<b><i>Company Total:</i></b>		100.00000	0	62,358	62,358

**Midwest Airlines, Inc.**

1	Platte	100.00000	0	5,600,863	5,600,863
<b><i>Company Total:</i></b>		100.00000	0	5,600,863	5,600,863

**Midwest Corporate Aviation, Inc.**

1	Clay	70.83333	0	838	838
2	Greene	8.33333	0	99	99
3	Platte	12.50000	0	148	148
4	St. Louis	8.33333	0	99	99
<b><i>Company Total:</i></b>		100.00000	0	1,183	1,183

**Northwest Airlines Inc.**

1	Boone	0.01307	0	60	60
2	Greene	3.86852	0	17,769	17,769
3	Platte	58.36111	0	268,072	268,072
4	St. Louis	37.75730	0	173,432	173,432
<b><i>Company Total:</i></b>		100.00000	0	459,334	459,334

**Omni Air International Inc.**

1	Johnson	100.00000	0	1,122	1,122
<b><i>Company Total:</i></b>		100.00000	0	1,122	1,122

\* Total Valuation may not sum due to rounding.

Airline Companies

*State Tax Commission Annual Report - 2007*

County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
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**Pace Airlines, Inc.**

1	Boone	15.38462	0	1,362	1,362
2	Greene	7.69231	0	681	681
3	Platte	15.38462	0	1,362	1,362
4	St. Louis	61.53846	0	5,446	5,446
<b>Company Total:</b>		100.00000	0	8,851	8,851

**Pak West Airlines**

1	Greene	11.11111	0	2,909	2,909
2	Platte	35.55556	0	9,309	9,309
3	St. Louis	53.33333	0	13,964	13,964
<b>Company Total:</b>		100.00000	0	26,183	26,183

**Pinnacle Airlines, Inc.**

1	Greene	34.18583	0	1,155,576	1,155,576
2	Platte	25.48099	0	861,329	861,329
3	St. Louis	40.33318	0	1,363,374	1,363,374
<b>Company Total:</b>		100.00000	0	3,380,279	3,380,279

**PSA Airlines, Inc.**

1	Platte	23.18973	0	319,463	319,463
2	St. Louis	76.81027	0	1,058,143	1,058,143
<b>Company Total:</b>		100.00000	0	1,377,607	1,377,607

**RegionsAir**

1	Adair	4.30127	0	23,046	23,046
2	Pulaski	7.81550	0	41,876	41,876
3	St. Louis	77.70660	0	416,355	416,355
4	Scott	10.17663	0	54,527	54,527
<b>Company Total:</b>		100.00000	0	535,804	535,804

\* Total Valuation may not sum due to rounding.

Airline Companies

*State Tax Commission Annual Report - 2007*

County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
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**Republic Airline, Inc.**

1	Platte	79.50713	0	1,447,765	1,447,765
2	St. Louis	20.49287	0	373,160	373,160

<i><b>Company Total:</b></i>		100.00000	0	1,820,925	1,820,925
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**Rhoades Aviation Inc.**

1	Platte	50.00000	0	21	21
2	St. Louis	50.00000	0	21	21

<i><b>Company Total:</b></i>		100.00000	0	43	43
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**Ryan International Airlines, Inc.**

1	Boone	1.07143	0	8,544	8,544
2	Platte	23.92857	0	190,807	190,807
3	St. Louis	75.00000	0	598,051	598,051

<i><b>Company Total:</b></i>		100.00000	0	797,401	797,401
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**Shuttle America Corporation**

1	Platte	100.00000	0	866,329	866,329
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<i><b>Company Total:</b></i>		100.00000	0	866,329	866,329
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**Skyway Airlines, Inc.**

1	St. Louis	100.00000	0	14,683	14,683
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<i><b>Company Total:</b></i>		100.00000	0	14,683	14,683
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**Skywest Airlines, Inc.**

1	Greene	58.91174	0	2,522,547	2,522,547
2	Platte	32.10052	0	1,374,515	1,374,515
3	St. Louis	8.98774	0	384,847	384,847

<i><b>Company Total:</b></i>		100.00000	0	4,281,909	4,281,909
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\* Total Valuation may not sum due to rounding.

**Airline Companies**

*State Tax Commission Annual Report - 2007*

County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
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**Southwest Airlines Company**

1	Platte	49.80231	0	14,049,675	14,049,675
2	St. Louis	50.19769	0	14,161,214	14,161,214

<i><b>Company Total:</b></i>	100.00000	0	28,210,889	28,210,889
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**Springfield Aircraft Charter & Sales, Inc.**

1	Greene	100.00000	0	83,801	83,801
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<i><b>Company Total:</b></i>	100.00000	0	83,801	83,801
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**TEM Enterprises d/b/a Xtra Airways**

1	Platte	60.00000	0	3,628	3,628
2	St. Louis	40.00000	0	2,419	2,419

<i><b>Company Total:</b></i>	100.00000	0	6,047	6,047
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**Trans State Airlines Inc.**

1	Boone	3.35010	0	52,332	52,332
2	Greene	1.22361	0	19,114	19,114
3	Jasper	1.70471	0	26,629	26,629
4	St. Louis	93.72158	0	1,464,022	1,464,022

<i><b>Company Total:</b></i>	100.00000	0	1,562,097	1,562,097
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**United Airlines Inc.**

1	Platte	47.62751	0	1,129,718	1,129,718
2	St. Louis	52.37249	0	1,242,268	1,242,268

<i><b>Company Total:</b></i>	100.00000	0	2,371,986	2,371,986
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**United Parcel Service Company**

1	Greene	34.78114	0	1,297,626	1,297,626
2	Platte	32.96296	0	1,229,792	1,229,792
3	St. Louis	32.25589	0	1,203,413	1,203,413

<i><b>Company Total:</b></i>	100.00000	0	3,730,831	3,730,831
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\* Total Valuation may not sum due to rounding.

**Airline Companies**

*State Tax Commission Annual Report - 2007*

County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
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**US Airways Inc.**

1	Platte	100.00000	0	807,782	807,782
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<i><b>Company Total:</b></i>	100.00000	0	807,782	807,782
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**USA Jet Airlines, Inc.**

1	Boone	6.60793	0	3,176	3,176
2	Clay	0.88106	0	423	423
3	Greene	0.88106	0	423	423
4	Jasper	0.44053	0	212	212
5	Platte	64.75771	0	31,125	31,125
6	St. Louis	24.22907	0	11,645	11,645
7	Scott	2.20264	0	1,059	1,059

<i><b>Company Total:</b></i>	100.00000	0	48,063	48,063
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\* Total Valuation may not sum due to rounding.

Airline Companies



*State Tax Commission Annual Report - 2007*

County Name		Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>Private Car Companies</b>					
1	Adair	0.24486%	0	173,593	173,593
2	Andrew	0.24915%	0	176,641	176,641
3	Atchison	0.59100%	0	418,993	418,993
4	Audrain	1.88288%	0	1,334,885	1,334,885
5	Barry	0.92352%	0	654,740	654,740
6	Barton	1.53578%	0	1,088,807	1,088,807
7	Bates	1.56229%	0	1,107,605	1,107,605
8	Benton	0.50428%	0	357,516	357,516
9	Boone	0.43142%	0	305,862	305,862
10	Buchanan	0.85018%	0	602,747	602,747
11	Butler	1.10459%	0	783,114	783,114
12	Caldwell	1.09337%	0	775,154	775,154
13	Callaway	0.37982%	0	269,280	269,280
14	Camden	0.09794%	0	69,437	69,437
15	Cape Girardeau	1.39866%	0	991,595	991,595
16	Carroll	2.28420%	0	1,619,407	1,619,407
17	Cass	1.77299%	0	1,256,980	1,256,980
18	Chariton	1.27349%	0	902,851	902,851
19	Christian	0.18824%	0	133,455	133,455
20	Clark	0.74245%	0	526,367	526,367
21	Clay	2.42012%	0	1,715,772	1,715,772
22	Cole	1.06494%	0	755,001	755,001
23	Cooper	0.94693%	0	671,338	671,338
24	Crawford	1.47773%	0	1,047,652	1,047,652
25	Dade	0.70279%	0	498,253	498,253
26	Daviess	0.25035%	0	177,488	177,488
27	Dunklin	0.41255%	0	292,482	292,482
28	Franklin	2.91748%	0	2,068,377	2,068,377
29	Gasconade	0.80695%	0	572,093	572,093
30	Greene	2.16070%	0	1,531,849	1,531,849
31	Grundy	0.97966%	0	694,540	694,540
32	Henry	0.55923%	0	396,469	396,469
33	Holt	1.12132%	0	794,969	794,969
34	Howard	0.33945%	0	240,659	240,659
35	Howell	1.00928%	0	715,540	715,540
36	Iron	1.02982%	0	730,105	730,105
37	Jackson	3.77722%	0	2,677,899	2,677,899
38	Jasper	2.18865%	0	1,551,664	1,551,664
39	Jefferson	1.68675%	0	1,195,841	1,195,841
40	Johnson	1.61103%	0	1,142,155	1,142,155

\* Total Valuation may not sum due to rounding.

Private Car Companies

*State Tax Commission Annual Report - 2007*

County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>Private Car Companies - - continued</b>				
41 Knox	0.42115%	0	298,579	298,579
42 Laclede	0.85353%	0	605,118	605,118
43 Lafayette	1.83988%	0	1,304,400	1,304,400
44 Lawrence	1.40009%	0	992,611	992,611
45 Lewis	0.51647%	0	366,153	366,153
46 Lincoln	0.49974%	0	354,298	354,298
47 Linn	0.82200%	0	582,763	582,763
48 Livingston	0.86332%	0	612,062	612,062
49 McDonald	0.50094%	0	355,145	355,145
50 Macon	1.67744%	0	1,189,236	1,189,236
51 Maries	0.20257%	0	143,616	143,616
52 Marion	1.24577%	0	883,205	883,205
53 Mercer	0.51599%	0	365,815	365,815
54 Miller	0.51384%	0	364,290	364,290
55 Moniteau	0.92113%	0	653,047	653,047
56 Monroe	1.09002%	0	772,783	772,783
57 Montgomery	0.63137%	0	447,615	447,615
58 Morgan	0.79285%	0	562,101	562,101
59 New Madrid	1.53172%	0	1,085,927	1,085,927
60 Newton	1.57042%	0	1,113,364	1,113,364
61 Oregon	0.34112%	0	241,844	241,844
62 Osage	1.21066%	0	858,309	858,309
63 Pemiscot	0.85496%	0	606,135	606,135
64 Perry	0.84278%	0	597,497	597,497
65 Pettis	0.77303%	0	548,044	548,044
66 Phelps	0.76729%	0	543,980	543,980
67 Pike	1.44500%	0	1,024,450	1,024,450
68 Platte	0.94048%	0	666,765	666,765
69 Pulaski	0.79118%	0	560,916	560,916
70 Putnam	0.35832%	0	254,038	254,038
71 Ralls	0.67198%	0	476,406	476,406
72 Randolph	1.45934%	0	1,034,612	1,034,612
73 Ray	2.26604%	0	1,606,536	1,606,536
74 St. Charles	1.44381%	0	1,023,604	1,023,604
75 St. Clair	0.14357%	0	101,785	101,785
76 St. Francois	0.92448%	0	655,418	655,418
77 Ste. Genevieve	1.21281%	0	859,834	859,834
78 St. Louis	3.04504%	0	2,158,814	2,158,814
79 Saline	1.72832%	0	1,225,310	1,225,310
80 Scotland	0.24342%	0	172,576	172,576
81 Scott	1.08644%	0	770,243	770,243

\* Total Valuation may not sum due to rounding.

Private Car Companies

*State Tax Commission Annual Report - 2007*

County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>Private Car Companies - - continued</b>				
82 Shelby	0.58980%	0	418,146	418,146
83 Stoddard	1.58284%	0	1,122,170	1,122,170
84 Stone	0.62683%	0	444,397	444,397
85 Sullivan	0.42999%	0	304,846	304,846
86 Taney	0.43978%	0	311,789	311,789
87 Texas	0.41996%	0	297,732	297,732
88 Vernon	2.28277%	0	1,618,391	1,618,391
89 Warren	0.43524%	0	308,571	308,571
90 Washington	1.11511%	0	790,566	790,566
91 Wayne	0.77255%	0	547,706	547,706
92 Webster	1.16909%	0	828,841	828,841
93 Wright	0.66672%	0	472,680	472,680
94 City of St. Louis	1.93495%	0	1,371,805	1,371,805
<i>Company Total:</i>	100.00000%	0	70,896,059	70,896,059

\* Total Valuation may not sum due to rounding.

Private Car Companies

## Adair County

Residential	37,138,110
Agricultural	10,872,350
Commercial	3,208,940
Forest Croplands	0
Total Assessed Valuation - Rural Land	51,219,400
Residential	73,733,780
Agricultural	218,450
Commercial	38,784,305
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	112,736,535
<b>Total Assessed Valuation - Real Property</b>	<b>163,955,935</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	71,100
Cattle	1,296,792
Hogs	2,752
Sheep and Goats	9,178
Poultry	0
All Other Livestock	1,525
Subtotal - Livestock	1,381,347
Farm Machinery	584,486
Vehicles including Recreational Vehicles	36,184,492
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	565,910
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	56,857
Pollution Control Tools and Equipment	1,841,488
All Other Tangible Personal Property on the Assessor's Book	16,537,589
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>57,152,169</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>221,108,104</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	13,010,367	1,347,351	14,357,718
2 BP Pipelines North America I	153,093	8,674	161,768
3 Mid-America Pipeline Compa	246,350	18,000	264,350
4 Sinclair Pipeline Company	5,235	0	5,235
5 BNSF Railway Company	946,354	481,852	1,428,205
6 AT & T (formerly SBC)	2,094,251	2,007,259	4,101,510
7 Missouri Network Alliance, L	27,574	47,304	74,878
8 Spectra Communications Gr	174,684	90,070	264,754
9 Mark Twain Rural Telephone	194,611	116,223	310,833
10 Northeast Missouri Rural Tel	677,541	455,801	1,133,342
11 RegionsAir	0	23,046	23,046
12 Private Car Companies	0	173,593	173,593
<b>*Total Assessed Valuation- Public Utilities</b>	17,530,060	4,769,173	<b>22,299,233</b>
<b>*Total for County</b>			<b>243,407,337</b>

*\*Total Valuations may not sum due to rounding*

## Andrew County

Residential	53,833,770
Agricultural	12,814,930
Commercial	6,668,106
Forest Croplands	0
Total Assessed Valuation - Rural Land	73,316,806
Residential	53,706,660
Agricultural	109,320
Commercial	10,092,115
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	63,908,095
<b>Total Assessed Valuation - Real Property</b>	<b>137,224,901</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	45,600
Cattle	958,180
Hogs	4,790
Sheep and Goats	6,340
Poultry	0
All Other Livestock	70
Subtotal - Livestock	1,014,980
Farm Machinery	1,302,760
Vehicles including Recreational Vehicles	37,558,360
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	532,490
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	359,710
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	5,688,855
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>46,457,155</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>183,682,056</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Aquila, Inc.	4,561,388	529,709	5,091,097
2 BP Products North America I	130,856	19,135	149,991
3 Magellan Pipe Line Compan	312,650	2,035	314,685
4 BNSF Railway Company	962,972	490,314	1,453,286
5 AT & T (formerly SBC)	956,161	916,444	1,872,605
6 CenturyTel Fiber Company II	44,679	20,949	65,628
7 Embarq (formerly Sprint-MO)	63,981	64,342	128,323
8 Spectra Communications Gr	954,258	492,031	1,446,290
9 Windstream Missouri, f.k.a.	51,297	35,180	86,477
10 Grand River Mutual Telepho	5,526	2,982	8,508
11 Private Car Companies	0	176,641	176,641
<b>*Total Assessed Valuation- Public Utilities</b>	8,043,769	2,749,762	<b>10,793,531</b>
	<b>*Total for County</b>		<b>194,475,587</b>

*\*Total Valuations may not sum due to rounding*

## Atchison County

Residential	7,509,070
Agricultural	23,297,720
Commercial	2,235,650
Forest Croplands	370
Total Assessed Valuation - Rural Land	33,042,810
Residential	15,273,860
Agricultural	164,380
Commercial	5,545,041
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	20,983,281
<b>Total Assessed Valuation - Real Property</b>	<b>54,026,091</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	12,650
Cattle	415,650
Hogs	115,627
Sheep and Goats	1,979
Poultry	0
All Other Livestock	13,042
Subtotal - Livestock	558,948
Farm Machinery	4,914,890
Vehicles including Recreational Vehicles	15,798,810
Grain and Other Agricultural Crops	143,780
Manufactured Homes Used as Dwelling Units	18,580
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	0
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	2,004,963
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>23,439,971</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>77,466,062</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Aquila, Inc.	2,549,878	296,115	2,845,993
2 Mid American Energy Comp	35,796	2,279	38,075
3 BP Products North America I	20,263	2,963	23,226
4 BNSF Railway Company	2,284,174	1,163,026	3,447,200
5 CenturyTel Fiber Company II	51,381	24,091	75,472
6 Embarras (formerly Sprint-MO)	956,375	961,764	1,918,139
7 Fiber Four	65,625	9,855	75,480
8 Iowa Telecommunication Ser	3,637	0	3,637
9 First Fiber Corporation	56,603	14,685	71,288
10 Iamo Telephone Company	77,060	68,296	145,356
11 Rock Port Telephone Compa	377,980	303,877	681,857
12 Private Car Companies	0	418,993	418,993
<b>*Total Assessed Valuation- Public Utilities</b>	6,478,773	3,265,945	<b>9,744,718</b>
<b>*Total for County</b>			<b>87,210,780</b>

*\*Total Valuations may not sum due to rounding*

## Audrain County

Residential	48,153,396
Agricultural	23,324,429
Commercial	6,324,280
Forest Croplands	0
Total Assessed Valuation - Rural Land	77,802,105
Residential	76,399,044
Agricultural	143,326
Commercial	58,533,070
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	135,075,440
<b>Total Assessed Valuation - Real Property</b>	<b>212,877,545</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	76,150
Cattle	1,139,850
Hogs	489,078
Sheep and Goats	13,765
Poultry	712
All Other Livestock	250
Subtotal - Livestock	1,719,805
Farm Machinery	2,837,545
Vehicles including Recreational Vehicles	41,292,108
Grain and Other Agricultural Crops	64,185
Manufactured Homes Used as Dwelling Units	543,270
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	20,450
Pollution Control Tools and Equipment	1,568,642
All Other Tangible Personal Property on the Assessor's Book	22,961,319
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>71,007,324</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>283,884,869</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	9,223,457	955,179	10,178,636
2 Kaneb Pipe Line Operating P	96,687	3,022	99,710
3 Magellan Pipe Line Compan	335,606	2,184	337,791
4 Platte Pipe Line Company	707,963	12,487	720,450
5 Sinclair Pipeline Company	11,237	0	11,237
6 Wood River Pipeline	514,640	10,336	524,976
7 Panhandle Eastern Pipe Line	3,955,487	26,927	3,982,414
8 Kansas City Southern Railwa	2,244,128	1,356,876	3,601,003
9 Norfolk Southern Corporation	3,697,055	1,370,870	5,067,925
10 AT & T (formerly SBC)	2,609,374	2,500,984	5,110,358
11 Century Tel of Missouri, LLC	660,581	444,951	1,105,533
12 CenturyTel Fiber Company II	24,362	11,423	35,784
13 Level 3 Communications LL	374,921	310,737	685,657
14 Missouri Network Alliance, L	28,323	48,589	76,912
15 Spectra Communications Gr	422,475	217,835	640,310
16 Windstream Missouri, f.k.a.	694,119	476,032	1,170,151
17 Farber Telephone Company	12,308	45,299	57,607

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## Audrain County

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Centrally Assessed Property	Commercial Real	Personal	
18 Private Car Companies	0	1,334,885	1,334,885
<b>*Total Assessed Valuation- Public Utilities</b>	25,612,724	9,128,615	<b>34,741,339</b>
		<b>*Total for County</b>	<b>318,626,208</b>
<i>*Total Valuations may not sum due to rounding</i>			



## Barry County

Residential	134,706,662
Agricultural	20,141,062
Commercial	21,507,648
Forest Croplands	0
Total Assessed Valuation - Rural Land	176,355,372
Residential	51,996,172
Agricultural	420,876
Commercial	55,188,519
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	107,605,567
<b>Total Assessed Valuation - Real Property</b>	<b>283,960,939</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	106,172
Cattle	2,960,145
Hogs	1,508
Sheep and Goats	9,668
Poultry	1,451,213
All Other Livestock	91,295
Subtotal - Livestock	4,620,001
Farm Machinery	1,835,562
Vehicles including Recreational Vehicles	73,223,265
Grain and Other Agricultural Crops	223
Manufactured Homes Used as Dwelling Units	1,995,815
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	95,328
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	39,664,697
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>121,434,891</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>405,395,830</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Empire District Electric Com	2,327,473	300,512	2,627,985
2 Razorback Pipeline, LLP	950,640	906	951,546
3 Arkansas and Missouri Railr	692,283	266,727	959,010
4 BNSF Railway Company	600,127	305,565	905,691
5 AT & T (formerly SBC)	823,440	789,235	1,612,675
6 Broadwing Communications	9,830	77,500	87,330
7 Century Tel of Missouri, LLC	3,498,763	2,356,682	5,855,444
8 CenturyTel of Northwest Ark	117,653	61,489	179,142
9 MCI Communications Servic	253,508	86,807	340,315
10 Spectra Communications Gr	103,041	53,129	156,170
11 Windstream Missouri, f.k.a.	914,563	627,214	1,541,776
12 Jack Henry & Associates Inc	0	2,059,811	2,059,811
13 Private Car Companies	0	654,740	654,740

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## **Barry County**

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<b>Centrally Assessed Property</b>	<b>Commercial Real</b>	<b>Personal</b>	
<b>*Total Assessed Valuation- Public Utilities</b>	10,291,318	7,640,318	<b>17,931,636</b>
	<b>*Total for County</b>		<b>423,327,466</b>
<i>*Total Valuations may not sum due to rounding</i>			

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## Barton County

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Residential	26,522,600
Agricultural	16,020,070
Commercial	6,847,810
Forest Croplands	0
Total Assessed Valuation - Rural Land	49,390,480
Residential	29,536,010
Agricultural	156,090
Commercial	21,150,470
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	50,842,570
<b>Total Assessed Valuation - Real Property</b>	<b>100,233,050</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	61,210
Cattle	1,847,798
Hogs	491,887
Sheep and Goats	5,175
Poultry	17,280
All Other Livestock	24,910
Subtotal - Livestock	2,448,260
Farm Machinery	3,859,200
Vehicles including Recreational Vehicles	24,554,900
Grain and Other Agricultural Crops	26,560
Manufactured Homes Used as Dwelling Units	540,940
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	18,900
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	27,897,620
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>59,346,380</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>159,579,430</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Aquila, Inc.	822,940	95,567	918,507
2 Empire District Electric Com	1,294,569	167,148	1,461,718
3 Magellan Pipe Line Compan	583,151	3,795	586,947
4 BNSF Railway Company	3,228,681	1,643,938	4,872,619
5 Kansas City Southern Railwa	386,415	233,640	620,054
6 Missouri & Northern Arkansa	318,917	5,824	324,742
7 AT & T (formerly SBC)	2,186,787	2,095,951	4,282,739
8 AT&T Communications	52,443	59,993	112,436
9 Broadwing Communications	11,353	89,508	100,860
10 CenturyTel Fiber Company II	59,431	27,866	87,297
11 MCI Communications Servic	120,637	41,309	161,946
12 McLeod Usa Network Servic	25,111	111,368	136,479
13 Spectra Communications Gr	346,605	178,715	525,320
14 Windstream Missouri, f.k.a.	251,195	172,272	423,467
15 Craw Kan Telephone Coop. I	21,366	8,249	29,615
16 Private Car Companies	0	1,088,807	1,088,807

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## **Barton County**

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<b>Centrally Assessed Property</b>	<b>Commercial Real</b>	<b>Personal</b>	
<b>*Total Assessed Valuation- Public Utilities</b>	9,709,603	6,023,948	<b>15,733,551</b>
	<b>*Total for County</b>		<b>175,312,981</b>
<i>*Total Valuations may not sum due to rounding</i>			

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## Bates County

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Residential	42,435,490
Agricultural	20,655,250
Commercial	5,371,072
Forest Croplands	0
Total Assessed Valuation - Rural Land	68,461,812
Residential	33,278,200
Agricultural	95,670
Commercial	15,745,617
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	49,119,487
<b>Total Assessed Valuation - Real Property</b>	<b>117,581,299</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	74,400
Cattle	3,269,880
Hogs	68,238
Sheep and Goats	11,768
Poultry	0
All Other Livestock	0
Subtotal - Livestock	3,424,286
Farm Machinery	4,528,825
Vehicles including Recreational Vehicles	34,841,256
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	518,090
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	76,290
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	5,383,863
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>48,772,610</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>166,353,909</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Aquila, Inc.	1,898,316	220,450	2,118,766
2 Kansas City Power & Light C	977,716	132,745	1,110,461
3 CCPS Transportation, LLC	133,814	8,598	142,412
4 Kansas City Southern Railwa	1,307,968	790,842	2,098,810
5 Missouri & Northern Arkansa	555,279	10,141	565,420
6 AT & T (formerly SBC)	1,097,494	1,051,906	2,149,400
7 Broadwing Communications	16,132	127,188	143,320
8 CenturyTel Fiber Company II	85,700	40,182	125,882
9 Embarq (formerly Sprint-MO)	1,833,361	1,843,691	3,677,052
10 MCI Communications Servic	762,516	261,104	1,023,619
11 McLeod Usa Network Servic	43,405	192,501	235,906
12 Osage Valley Technologies,	10,478	73	10,551
13 Spectra Communications Gr	77,202	39,807	117,009
14 Craw Kan Telephone Coop. I	794,243	306,622	1,100,865
15 FairPoint Communications	777,329	396,656	1,173,985
16 KLM Telephone Company	100,819	97,917	198,736
17 Private Car Companies	0	1,107,605	1,107,605

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## **Bates County**

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<b>Centrally Assessed Property</b>	<b>Commercial Real</b>	<b>Personal</b>	
<b>*Total Assessed Valuation- Public Utilities</b>	10,471,771	6,628,027	<b>17,099,798</b>
	<b>*Total for County</b>		<b>183,453,707</b>
<i>*Total Valuations may not sum due to rounding</i>			

## Benton County

Residential	98,181,510
Agricultural	12,634,800
Commercial	11,877,270
Forest Croplands	0
Total Assessed Valuation - Rural Land	122,693,580
Residential	19,890,630
Agricultural	29,440
Commercial	11,326,975
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	31,247,045
<b>Total Assessed Valuation - Real Property</b>	<b>153,940,625</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	56,250
Cattle	1,586,270
Hogs	6,389
Sheep and Goats	8,790
Poultry	187,150
All Other Livestock	992
Subtotal - Livestock	1,845,841
Farm Machinery	1,453,760
Vehicles including Recreational Vehicles	43,732,040
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	615,580
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	14,600
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	4,144,861
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>51,806,682</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>205,747,307</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Aquila, Inc.	1,759,980	204,385	1,964,365
2 Magellan Pipe Line Compan	318,723	2,074	320,797
3 Missouri Central Railroad Co	186,478	0	186,478
4 AT & T (formerly SBC)	415,843	398,570	814,413
5 Century Tel of Missouri, LLC	357,124	240,550	597,673
6 Embarq (formerly Sprint-MO)	3,602,902	3,623,201	7,226,102
7 Global Crossing Telephone I	27,035	159,185	186,220
8 MCI Communications Servic	300,312	102,834	403,146
9 Qwest Communications Cor	152,089	270,681	422,770
10 Windstream Missouri, f.k.a.	58,935	40,418	99,354
11 Private Car Companies	0	357,516	357,516
<b>*Total Assessed Valuation- Public Utilities</b>	7,179,421	5,399,414	<b>12,578,835</b>
	<b>*Total for County</b>		<b>218,326,142</b>

*\*Total Valuations may not sum due to rounding*

## Bollinger County

Residential	43,598,700
Agricultural	8,035,350
Commercial	5,967,370
Forest Croplands	5,040
Total Assessed Valuation - Rural Land	57,606,460
Residential	6,697,450
Agricultural	22,490
Commercial	5,093,560
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	11,813,500
<b>Total Assessed Valuation - Real Property</b>	<b>69,419,960</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	46,850
Cattle	1,193,935
Hogs	9,335
Sheep and Goats	9,380
Poultry	12,115
All Other Livestock	5
Subtotal - Livestock	1,271,620
Farm Machinery	989,540
Vehicles including Recreational Vehicles	22,800,060
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	822,810
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	5,100
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	2,149,460
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>28,038,590</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>97,458,550</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	1,278,888	132,441	1,411,329
2 Mobil Pipe Line Company	91,334	577	91,911
3 Natural Gas Pipeline Compa	3,086,098	1,230,574	4,316,672
4 AT & T (formerly SBC)	3,136,434	3,006,150	6,142,584
5 Windstream Missouri, f.k.a.	70,847	48,587	119,434
<b>*Total Assessed Valuation- Public Utilities</b>	7,663,600	4,418,330	<b>12,081,929</b>
	<b>*Total for County</b>		<b>109,540,479</b>

*\*Total Valuations may not sum due to rounding*



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## Boone County

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Residential	344,587,670
Agricultural	16,771,705
Commercial	41,830,663
Forest Croplands	458
Total Assessed Valuation - Rural Land	403,190,496
Residential	917,603,988
Agricultural	7,735,762
Commercial	452,063,234
Forest Croplands	111
Total Assessed Valuation - Incorporated Town Lots	1,377,403,095
<b>Total Assessed Valuation - Real Property</b>	<b>1,780,593,591</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	105,373
Cattle	665,873
Hogs	21,050
Sheep and Goats	7,172
Poultry	0
All Other Livestock	10,581
Subtotal - Livestock	810,049
Farm Machinery	1,266,292
Vehicles including Recreational Vehicles	278,473,031
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	3,484,424
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	71,868
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	121,845,466
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>405,951,130</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>2,186,544,721</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	7,642,455	791,451	8,433,906
2 Magellan Pipe Line Compan	326,011	2,122	328,133
3 Sinclair Pipeline Company	3,504	0	3,504
4 Panhandle Eastern Pipe Line	2,993,398	20,378	3,013,775
5 Southern Star Central Gas Pi	303,567	6,572	310,139
6 Kansas City Southern Railwa	310,283	187,607	497,890
7 Norfolk Southern Corporation	1,452,790	538,695	1,991,485
8 AT & T (formerly SBC)	59,230	56,770	116,001
9 AT&T Communications	809,573	926,114	1,735,687
10 Century Tel of Missouri, LLC	8,785,509	5,917,705	14,703,215
11 CenturyTel Fiber Company II	145,035	68,002	213,037
12 Chariton Valley Long Distanc	11,144	16,451	27,594
13 Chartion Valley Communicati	120,329	0	120,329
14 Embarq (formerly Sprint-MO)	138,900	139,682	278,582
15 Level 3 Communications LL	288,819	239,375	528,193
16 MCI Communications Servic	553,393	189,495	742,888
17 Missouri Network Alliance, L	9,736	16,702	26,438

## Boone County

Centrally Assessed Property	Commercial Real	Personal	
18 ABX Air, Inc.	0	70,217	70,217
19 AirNet Systems Inc.	0	20,722	20,722
20 Allegiant Air LLC	0	180	180
21 Ameriflight Inc.	0	36	36
22 Berry Aviation, Inc.	0	4,580	4,580
23 Chautauqua Airlines Inc.	0	1,888	1,888
24 Cherry Air, Inc	0	1,775	1,775
25 ExpressJet Airlines, Inc.	0	2,921	2,921
26 Grand Holdings Inc. D/B/A C	0	1,789	1,789
27 Great Lakes Aviation, LTD	0	238	238
28 Gulf & Caribbean Cargo, Inc.	0	3,568	3,568
29 IFL Group, Inc.	0	591	591
30 Kalitta Charters, LLC	0	347	347
31 Mesa Airlines, Inc.	0	120,976	120,976
32 Miami Air International Inc.	0	1,450	1,450
33 Northwest Airlines Inc.	0	60	60
34 Pace Airlines, Inc.	0	1,362	1,362
35 Ryan International Airlines, I	0	8,544	8,544
36 Trans State Airlines Inc.	0	52,332	52,332
37 USA Jet Airlines, Inc.	0	3,176	3,176
38 Private Car Companies	0	305,862	305,862
<b>*Total Assessed Valuation- Public Utilities</b>	23,953,675	9,719,736	<b>33,673,411</b>
		<b>*Total for County</b>	<b>2,220,218,132</b>
<i>*Total Valuations may not sum due to rounding</i>			

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## Buchanan County

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Residential	78,190,058
Agricultural	10,823,330
Commercial	12,905,440
Forest Croplands	3,213
Total Assessed Valuation - Rural Land	101,922,041
Residential	397,430,460
Agricultural	347,620
Commercial	264,839,760
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	662,617,840
<b>Total Assessed Valuation - Real Property</b>	<b>764,539,881</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	20,300
Cattle	251,940
Hogs	2,150
Sheep and Goats	1,530
Poultry	0
All Other Livestock	27,910
Subtotal - Livestock	303,830
Farm Machinery	1,429,020
Vehicles including Recreational Vehicles	153,825,185
Grain and Other Agricultural Crops	25,230
Manufactured Homes Used as Dwelling Units	1,716,280
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	15,550
Pollution Control Tools and Equipment	17,711,390
All Other Tangible Personal Property on the Assessor's Book	132,633,271
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>307,659,756</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>1,072,199,637</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Aquila, Inc.	12,015,954	1,395,401	13,411,355
2 Kansas City Power & Light C	499,281	67,788	567,068
3 BP Products North America I	56,097	8,203	64,300
4 Kinder Morgan Operating L.P	76,689	12,368	89,057
5 Platte Pipe Line Company	370,461	6,534	376,995
6 Southern Star Central Gas Pi	426,093	9,225	435,318
7 BNSF Railway Company	2,952,623	1,503,378	4,456,001
8 Union Pacific Railroad Comp	390,841	179,752	570,593
9 AT & T (formerly SBC)	5,396,029	5,171,885	10,567,914
10 AT&T Communications	89,100	101,926	191,025
11 CenturyTel Fiber Company II	58,680	27,513	86,194
12 Embarq (formerly Sprint-MO)	161,867	162,779	324,647
13 Spectra Communications Gr	143,731	74,110	217,841
14 Clark W. Hampton	0	88,677	88,677
15 Midwest Transport, LLC	0	31,076	31,076
16 NPG Aircraft, Inc.	0	151,329	151,329
17 Kalitta Charters, LLC	0	116	116

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## Buchanan County

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Centrally Assessed Property	Commercial Real	Personal	
18 Private Car Companies	0	602,747	602,747
<b>*Total Assessed Valuation- Public Utilities</b>	22,637,445	9,594,807	<b>32,232,252</b>
	<b>*Total for County</b>		<b>1,104,431,889</b>
<i>*Total Valuations may not sum due to rounding</i>			

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## Butler County

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Residential	151,878,005
Agricultural	16,978,242
Commercial	58,263,875
Forest Croplands	227
Total Assessed Valuation - Rural Land	227,120,349
Residential	59,077,025
Agricultural	136,572
Commercial	69,529,511
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	128,743,108
<b>Total Assessed Valuation - Real Property</b>	<b>355,863,457</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	15,500
Cattle	101,605
Hogs	384
Sheep and Goats	725
Poultry	22,407
All Other Livestock	69
Subtotal - Livestock	140,690
Farm Machinery	2,059,079
Vehicles including Recreational Vehicles	69,380,877
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	2,677,126
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	0
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	40,405,719
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>114,663,491</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>470,526,948</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	423,499	43,857	467,356
2 TE Products Pipeline Compa	280,059	16,524	296,583
3 Centerpoint Energy - Mississ	1,280,051	18,191	1,298,242
4 Natural Gas Pipeline Compa	3,486,599	1,390,273	4,876,872
5 Texas Eastern Transmission,	329,836	4,173	334,009
6 Union Pacific Railroad Comp	5,006,224	2,302,423	7,308,647
7 AT & T (formerly SBC)	4,563,340	4,373,785	8,937,125
8 Windstream Missouri, f.k.a.	320,249	219,629	539,877
9 Private Car Companies	0	783,114	783,114
<b>*Total Assessed Valuation- Public Utilities</b>	<b>15,689,857</b>	<b>9,151,969</b>	<b>24,841,826</b>
<b>*Total for County</b>			<b>495,368,774</b>

*\*Total Valuations may not sum due to rounding*

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## Caldwell County

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Residential	26,849,350
Agricultural	11,238,230
Commercial	2,137,750
Forest Croplands	0
Total Assessed Valuation - Rural Land	40,225,330
Residential	15,409,070
Agricultural	45,240
Commercial	3,002,980
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	18,457,290
<b>Total Assessed Valuation - Real Property</b>	<b>58,682,620</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	48,250
Cattle	1,036,760
Hogs	197,200
Sheep and Goats	12,970
Poultry	0
All Other Livestock	1,110
Subtotal - Livestock	1,296,290
Farm Machinery	2,006,860
Vehicles including Recreational Vehicles	18,787,170
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	231,040
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	0
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	1,764,550
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>24,085,910</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>82,768,530</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	5,001,958	518,002	5,519,960
2 BP Products North America I	125,776	18,392	144,168
3 Mid-America Pipeline Compa	219,004	16,002	235,006
4 Platte Pipe Line Company	447,610	7,895	455,504
5 Iowa, Chicago & Eastern Rai	969,449	58,440	1,027,889
6 Union Pacific Railroad Comp	2,681,751	1,233,370	3,915,121
7 AT & T (formerly SBC)	87,023	83,408	170,432
8 Spectra Communications Gr	920,294	474,519	1,394,813
9 Green Hills Telephone Corpo	334,151	226,780	560,931
10 Lathrop Telephone Company	33,069	17,944	51,012
11 Private Car Companies	0	775,154	775,154
<b>*Total Assessed Valuation- Public Utilities</b>	<b>10,820,085</b>	<b>3,429,906</b>	<b>14,249,991</b>
		<b>*Total for County</b>	<b>97,018,521</b>

*\*Total Valuations may not sum due to rounding*

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## Callaway County

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Residential	151,403,000
Agricultural	21,762,020
Commercial	199,977,350
Forest Croplands	1,430
Total Assessed Valuation - Rural Land	373,143,800
Residential	77,886,730
Agricultural	336,380
Commercial	57,948,930
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	136,172,040
<b>Total Assessed Valuation - Real Property</b>	<b>509,315,840</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	97,650
Cattle	1,508,760
Hogs	300,645
Sheep and Goats	7,588
Poultry	30
All Other Livestock	2,168
Subtotal - Livestock	1,916,841
Farm Machinery	4,339,000
Vehicles including Recreational Vehicles	72,215,723
Grain and Other Agricultural Crops	7,677
Manufactured Homes Used as Dwelling Units	1,882,713
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	30,200
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	61,715,072
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>142,107,226</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>651,423,066</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	10,103,722	1,046,339	11,150,062
2 Magellan Pipe Line Compan	2,551	17	2,567
3 Panhandle Eastern Pipe Line	367,104	2,499	369,603
4 Southern Star Central Gas Pi	503,226	10,895	514,121
5 Kansas City Southern Railwa	703,780	425,529	1,129,309
6 AT & T (formerly SBC)	2,498,522	2,394,737	4,893,258
7 AT&T Communications	714,635	817,509	1,532,143
8 Century Tel of Missouri, LLC	36,716	24,731	61,446
9 CenturyTel Fiber Company II	213,768	100,229	313,997
10 Embarq (formerly Sprint-MO)	1,037,920	1,043,768	2,081,688
11 Level 3 Communications LL	494,006	409,435	903,441
12 MCI Communications Servic	175,549	60,112	235,662
13 Missouri Network Alliance, L	31,251	53,611	84,862
14 Savvis, Inc.	8,658	0	8,658
15 Windstream Missouri, f.k.a.	33,896	23,246	57,142
16 Kingdom Telephone Compa	1,639,630	1,101,639	2,741,270
17 Sho-Me Technologies, LLC	3,285	4,528	7,813

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## Callaway County

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Centrally Assessed Property	Commercial Real	Personal	
18 Cherry Air, Inc	0	444	444
19 Gulf & Caribbean Cargo, Inc.	0	255	255
20 Private Car Companies	0	269,280	269,280
<b>*Total Assessed Valuation- Public Utilities</b>	18,568,217	7,788,803	<b>26,357,020</b>
		<b>*Total for County</b>	<b>677,780,086</b>
<i>*Total Valuations may not sum due to rounding</i>			



## Camden County

Residential	706,284,680
Agricultural	12,360,310
Commercial	69,497,740
Forest Croplands	0
Total Assessed Valuation - Rural Land	788,142,730
Residential	249,819,460
Agricultural	871,400
Commercial	119,264,090
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	369,954,950
<b>Total Assessed Valuation - Real Property</b>	<b>1,158,097,680</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	62,350
Cattle	780,525
Hogs	122,936
Sheep and Goats	7,210
Poultry	6,585
All Other Livestock	0
Subtotal - Livestock	979,606
Farm Machinery	2,110,680
Vehicles including Recreational Vehicles	198,943,484
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	0
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	22,720
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	41,383,578
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>243,440,068</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>1,401,537,748</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	12,782,882	1,323,793	14,106,675
2 ConocoPhillips Pipe Line Co	47,062	532	47,595
3 Enbridge Pipeline (Ozark) LL	515,463	22,316	537,779
4 Explorer Pipeline Company	1,424,989	0	1,424,989
5 BNSF Railway Company	378,541	192,741	571,282
6 AT & T (formerly SBC)	7,823,930	7,498,934	15,322,864
7 Century Tel of Missouri, LLC	359	242	601
8 CenturyTel Fiber Company II	76,841	36,028	112,869
9 Embarq (formerly Sprint-MO)	376,039	378,158	754,198
10 Sho-Me Technologies, LLC	3,748	5,167	8,915
11 Stoutland Telephone Compa	643,019	340,920	983,938
12 Private Car Companies	0	69,437	69,437
<b>*Total Assessed Valuation- Public Utilities</b>	24,072,874	9,868,268	<b>33,941,142</b>
<b>*Total for County</b>			<b>1,435,478,890</b>

*\*Total Valuations may not sum due to rounding*

## Cape Girardeau County

Residential	152,746,300
Agricultural	19,838,530
Commercial	40,943,350
Forest Croplands	0
Total Assessed Valuation - Rural Land	213,528,180
Residential	359,934,900
Agricultural	1,121,310
Commercial	197,902,950
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	558,959,160
<b>Total Assessed Valuation - Real Property</b>	<b>772,487,340</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	64,600
Cattle	1,289,060
Hogs	14,866
Sheep and Goats	882
Poultry	0
All Other Livestock	0
Subtotal - Livestock	1,369,408
Farm Machinery	2,330,470
Vehicles including Recreational Vehicles	142,438,528
Grain and Other Agricultural Crops	3,284
Manufactured Homes Used as Dwelling Units	1,236,380
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	43,860
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	63,811,695
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>211,233,625</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>983,720,965</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	21,382,630	2,214,381	23,597,011
2 Natural Gas Pipeline Compa	2,556,682	1,019,471	3,576,153
3 BNSF Railway Company	2,851,987	1,452,137	4,304,124
4 Jackson, Gordonville & Delta	14,902	11,517	26,419
5 Union Pacific Railroad Comp	1,002,544	461,082	1,463,626
6 AT & T (formerly SBC)	7,553,566	7,239,801	14,793,366
7 AT&T Communications	335,961	384,324	720,286
8 CenturyTel Fiber Company II	79,498	37,274	116,773
9 Private Car Companies	0	991,595	991,595
<b>*Total Assessed Valuation- Public Utilities</b>	35,777,771	13,811,582	<b>49,589,353</b>
<b>*Total for County</b>			<b>1,033,310,318</b>

*\*Total Valuations may not sum due to rounding*

## Carroll County

Residential	16,728,201
Agricultural	23,378,129
Commercial	4,386,960
Forest Croplands	248
Total Assessed Valuation - Rural Land	44,493,538
Residential	21,829,600
Agricultural	97,020
Commercial	6,850,760
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	28,777,380
<b>Total Assessed Valuation - Real Property</b>	<b>73,270,918</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	29,350
Cattle	932,380
Hogs	254,952
Sheep and Goats	1,869
Poultry	0
All Other Livestock	120
Subtotal - Livestock	1,218,671
Farm Machinery	4,713,293
Vehicles including Recreational Vehicles	18,000,388
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	0
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	0
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	1,710,683
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>25,643,035</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>98,913,953</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Aquila, Inc.	311,530	36,178	347,707
2 Kansas City Power & Light C	18,560,125	2,519,918	21,080,043
3 BP Pipelines North America I	384,446	21,783	406,229
4 Mid-America Pipeline Compa	311,093	22,731	333,824
5 Platte Pipe Line Company	482,225	8,505	490,731
6 Sinclair Pipeline Company	27,785	0	27,785
7 Southern Star Central Gas Pi	322,895	6,991	329,885
8 BNSF Railway Company	5,502,700	2,801,793	8,304,492
9 Norfolk Southern Corporation	4,735,701	1,756,001	6,491,702
10 AT & T (formerly SBC)	1,667,154	1,597,903	3,265,057
11 Embarq (formerly Sprint-MO)	275,258	276,809	552,067
12 Missouri Network Alliance, L	144,475	247,850	392,324
13 Spectra Communications Gr	54,637	28,172	82,809
14 Chariton Valley Telephone C	674,632	226,811	901,443
15 Green Hills Telecommunicati	233,536	90,067	323,603
16 Green Hills Telephone Corpo	527,292	357,860	885,152
17 Private Car Companies	0	1,619,407	1,619,407

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## **Carroll County**

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<b>Centrally Assessed Property</b>	<b>Commercial Real</b>	<b>Personal</b>	
<b>*Total Assessed Valuation- Public Utilities</b>	34,215,485	11,618,777	<b>45,834,261</b>
	<b>*Total for County</b>		<b>144,748,214</b>
<i>*Total Valuations may not sum due to rounding</i>			

## Carter County

Residential	16,743,320
Agricultural	2,400,505
Commercial	6,220,590
Forest Croplands	12,985
Total Assessed Valuation - Rural Land	25,377,400
Residential	3,914,950
Agricultural	5,520
Commercial	3,283,190
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	7,203,660
<b>Total Assessed Valuation - Real Property</b>	<b>32,581,060</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	11,700
Cattle	351,100
Hogs	16,011
Sheep and Goats	3,792
Poultry	0
All Other Livestock	300
Subtotal - Livestock	382,903
Farm Machinery	270,125
Vehicles including Recreational Vehicles	9,268,125
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	387,715
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	100
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	1,387,791
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>11,696,759</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>44,277,819</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Mobil Pipe Line Company	127,747	807	128,554
2 AT & T (formerly SBC)	132,539	127,034	259,573
3 Spectra Communications Gr	834,112	430,082	1,264,193
4 Windstream Missouri, f.k.a.	336,078	230,485	566,563
5 Sho-Me Technologies, LLC	17,899	24,675	42,573
<b>*Total Assessed Valuation- Public Utilities</b>	1,448,375	813,082	<b>2,261,457</b>
		<b>*Total for County</b>	<b>46,539,276</b>

*\*Total Valuations may not sum due to rounding*

## Cass County

Residential	229,559,643
Agricultural	17,102,240
Commercial	11,248,730
Forest Croplands	0
Total Assessed Valuation - Rural Land	257,910,613
Residential	583,590,937
Agricultural	1,272,289
Commercial	111,229,980
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	696,093,206
<b>Total Assessed Valuation - Real Property</b>	<b>954,003,819</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	298,760
Cattle	1,288,755
Hogs	207,374
Sheep and Goats	5,176
Poultry	461
All Other Livestock	12,250
Subtotal - Livestock	1,812,776
Farm Machinery	2,293,561
Vehicles including Recreational Vehicles	184,737,553
Grain and Other Agricultural Crops	4,369
Manufactured Homes Used as Dwelling Units	3,448,370
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	68,730
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	41,654,320
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>234,019,679</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>1,188,023,498</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Aquila, Inc.	10,448,774	1,213,406	11,662,180
2 Kansas City Power & Light C	11,343,251	1,540,079	12,883,331
3 BP Pipelines North America I	790,793	44,807	835,600
4 CCPS Transportation, LLC	186,966	12,013	198,979
5 ConocoPhillips Pipe Line Co	120,860	1,367	122,227
6 Kinder Morgan Interstate Ga	1,262,784	19,194	1,281,978
7 Panhandle Eastern Pipe Line	2,526,322	17,198	2,543,520
8 Southern Star Central Gas Pi	1,711,111	37,046	1,748,157
9 Kansas City Southern Railwa	1,176,950	711,624	1,888,574
10 Missouri & Northern Arkansa	363,681	6,642	370,323
11 Missouri Central Railroad Co	98,053	0	98,053
12 Union Pacific Railroad Comp	1,412,873	649,797	2,062,670
13 AT & T (formerly SBC)	3,195,072	3,062,353	6,257,424
14 AT&T Communications	86,180	98,586	184,766
15 Broadwing Communications	15,905	125,398	141,302
16 CenturyTel Fiber Company II	87,240	40,904	128,145
17 Embarq (formerly Sprint-MO)	2,046,214	2,057,743	4,103,957

## Cass County

Centrally Assessed Property	Commercial Real	Personal	
18 Global Crossing Telephone I	19,293	113,597	132,890
19 Level 3 Communications LL	161,827	134,124	295,951
20 MCI Communications Servic	985,722	337,535	1,323,257
21 McLeod Usa Network Servic	19,798	87,804	107,602
22 Missouri Network Alliance, L	14,093	24,178	38,271
23 Osage Valley Technologies,	2,885	20	2,905
24 Qwest Communications Cor	108,533	193,162	301,695
25 Savvis, Inc.	3,016	0	3,016
26 Sprint Communication Comp	91,816	832,919	924,735
27 FairPoint Communications	4,382,274	2,236,187	6,618,462
28 Mo-Kan Dial Company Inc.	251,301	99,193	350,494
29 Private Car Companies	0	1,256,980	1,256,980
<b>*Total Assessed Valuation- Public Utilities</b>	42,913,586	14,953,855	<b>57,867,442</b>
		<b>*Total for County</b>	<b>1,245,890,940</b>

*\*Total Valuations may not sum due to rounding*

## Cedar County

Residential	48,665,740
Agricultural	8,078,080
Commercial	7,624,960
Forest Croplands	702
Total Assessed Valuation - Rural Land	64,369,482
Residential	25,446,230
Agricultural	59,590
Commercial	15,187,770
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	40,693,590
<b>Total Assessed Valuation - Real Property</b>	<b>105,063,072</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	90,050
Cattle	1,660,235
Hogs	43,941
Sheep and Goats	28,131
Poultry	286
All Other Livestock	241,378
Subtotal - Livestock	2,064,021
Farm Machinery	1,791,906
Vehicles including Recreational Vehicles	29,209,688
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	571,740
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	46,875
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	9,106,201
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>42,790,431</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>147,853,503</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Aquila, Inc.	89,138	10,352	99,490
2 Empire District Electric Com	1,704,601	220,090	1,924,691
3 Magellan Pipe Line Compan	40,812	266	41,078
4 Empire District Industries, In	1,420	348	1,768
5 MCI Communications Servic	311,977	106,828	418,805
6 Spectra Communications Gr	800,181	412,587	1,212,768
7 Windstream Missouri, f.k.a.	827,754	567,679	1,395,433
<b>*Total Assessed Valuation- Public Utilities</b>	3,775,883	1,318,149	<b>5,094,033</b>
		<b>*Total for County</b>	<b>152,947,536</b>

*\*Total Valuations may not sum due to rounding*



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## Chariton County

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Residential	18,500,930
Agricultural	16,971,910
Commercial	5,115,975
Forest Croplands	0
Total Assessed Valuation - Rural Land	40,588,815
Residential	11,355,580
Agricultural	80,470
Commercial	4,427,279
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	15,863,329
<b>Total Assessed Valuation - Real Property</b>	<b>56,452,144</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	27,550
Cattle	1,467,650
Hogs	59,450
Sheep and Goats	5,760
Poultry	300
All Other Livestock	34,340
Subtotal - Livestock	1,595,050
Farm Machinery	4,511,500
Vehicles including Recreational Vehicles	19,381,890
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	253,770
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	7,500
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	2,814,210
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>28,563,920</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>85,016,064</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	747,791	77,441	825,232
2 Kansas City Power & Light C	18,562,143	2,520,192	21,082,334
3 BP Pipelines North America I	336,649	19,075	355,724
4 CCPS Transportation, LLC	193,422	12,428	205,851
5 Mid-America Pipeline Compa	356,436	26,044	382,480
6 Platte Pipe Line Company	582,758	10,278	593,036
7 Sinclair Pipeline Company	22,662	0	22,662
8 BNSF Railway Company	2,555,616	1,301,235	3,856,851
9 Norfolk Southern Corporation	3,369,684	1,249,481	4,619,165
10 AT & T (formerly SBC)	715,731	686,001	1,401,732
11 Chariton Valley Long Distanc	71,553	105,630	177,182
12 Spectra Communications Gr	335,536	173,008	508,544
13 Windstream Missouri, f.k.a.	290,117	198,964	489,081
14 Chariton Valley Telephone C	1,290,518	433,871	1,724,389
15 Private Car Companies	0	902,851	902,851

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## Chariton County

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Centrally Assessed Property	Commercial Real	Personal	
<b>*Total Assessed Valuation- Public Utilities</b>	29,430,616	7,716,499	<b>37,147,114</b>
	<b>*Total for County</b>		<b>122,163,178</b>
<i>*Total Valuations may not sum due to rounding</i>			

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## Christian County

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Residential	268,898,460
Agricultural	7,113,510
Commercial	30,278,830
Forest Croplands	0
Total Assessed Valuation - Rural Land	306,290,800
Residential	307,808,000
Agricultural	337,480
Commercial	84,283,081
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	392,428,561
<b>Total Assessed Valuation - Real Property</b>	<b>698,719,361</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	128,000
Cattle	1,321,100
Hogs	905
Sheep and Goats	2,083
Poultry	0
All Other Livestock	6,351
Subtotal - Livestock	1,458,439
Farm Machinery	270,826
Vehicles including Recreational Vehicles	138,585,101
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	1,555,863
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	0
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	19,681,320
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>161,551,549</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>860,270,910</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Empire District Electric Com	9,628,678	1,243,208	10,871,886
2 Southern Star Central Gas Pi	239,733	5,190	244,923
3 BNSF Railway Company	727,538	370,438	1,097,977
4 AT & T (formerly SBC)	3,121,580	2,991,914	6,113,494
5 AT&T Communications	113,429	129,757	243,186
6 Broadwing Communications	7,088	55,888	62,976
7 Century Tel of Missouri, LLC	3,655,448	2,462,221	6,117,669
8 CenturyTel Fiber Company II	73,548	34,484	108,032
9 Empire District Industries, In	212,000	51,935	263,935
10 MCI Communications Servic	170,001	58,212	228,214
11 McLeod Usa Network Servic	37,784	167,571	205,354
12 Sho-Me Technologies, LLC	59,663	82,249	141,911
13 Private Car Companies	0	133,455	133,455

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## **Christian County**

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<b>Centrally Assessed Property</b>	<b>Commercial Real</b>	<b>Personal</b>	
<b>*Total Assessed Valuation- Public Utilities</b>	18,046,490	7,786,522	<b>25,833,012</b>
	<b>*Total for County</b>		<b>886,103,922</b>
<i>*Total Valuations may not sum due to rounding</i>			

## Clark County

Residential	18,990,080
Agricultural	14,130,850
Commercial	3,217,650
Forest Croplands	740
Total Assessed Valuation - Rural Land	36,339,320
Residential	10,242,610
Agricultural	48,930
Commercial	6,536,020
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	16,827,560
<b>Total Assessed Valuation - Real Property</b>	<b>53,166,880</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	27,800
Cattle	784,110
Hogs	51,746
Sheep and Goats	3,928
Poultry	0
All Other Livestock	2,820
Subtotal - Livestock	870,404
Farm Machinery	2,538,480
Vehicles including Recreational Vehicles	15,626,560
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	325,560
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	3,800
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	3,197,800
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>22,562,604</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>75,729,484</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	4,126,189	427,307	4,553,496
2 Interstate Power & Light Co	902,532	0	902,532
3 BP Pipelines North America I	231,780	13,133	244,913
4 Kaneb Pipe Line Operating P	117,228	3,664	120,892
5 Sinclair Pipeline Company	10,074	0	10,074
6 BNSF Railway Company	2,869,529	1,461,069	4,330,598
7 AT & T (formerly SBC)	61,235	58,692	119,927
8 Iowa Telecommunication Ser	10,104	0	10,104
9 Spectra Communications Gr	755,150	389,368	1,144,517
10 Mark Twain Rural Telephone	207,033	123,641	330,674
11 Northeast Missouri Rural Tel	269,356	181,204	450,560
12 Private Car Companies	0	526,367	526,367
<b>*Total Assessed Valuation- Public Utilities</b>	9,560,210	3,184,443	<b>12,744,653</b>
<b>*Total for County</b>			<b>88,474,137</b>

*\*Total Valuations may not sum due to rounding*

## Clay County

Residential	212,552,680
Agricultural	6,507,660
Commercial	6,123,170
Forest Croplands	0
Total Assessed Valuation - Rural Land	225,183,510
Residential	1,910,589,900
Agricultural	8,725,840
Commercial	755,428,150
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	2,674,743,890
<b>Total Assessed Valuation - Real Property</b>	<b>2,899,927,400</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	61,300
Cattle	312,840
Hogs	6,050
Sheep and Goats	1,701
Poultry	279
All Other Livestock	923
Subtotal - Livestock	383,093
Farm Machinery	1,009,951
Vehicles including Recreational Vehicles	448,065,203
Grain and Other Agricultural Crops	3,129
Manufactured Homes Used as Dwelling Units	2,980,324
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	379,227
Pollution Control Tools and Equipment	13,224,301
All Other Tangible Personal Property on the Assessor's Book	330,635,287
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>796,680,515</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>3,696,607,915</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	5,375,105	556,645	5,931,749
2 Aquila, Inc.	6,834,502	793,684	7,628,186
3 Kansas City Power & Light C	37,903,970	5,146,242	43,050,212
4 BP Products North America I	244,043	35,686	279,730
5 Magellan Pipe Line Compan	518,289	3,373	521,662
6 Mid-America Pipeline Compa	523,552	38,255	561,807
7 BNSF Railway Company	2,649,790	1,349,185	3,998,975
8 Iowa, Chicago & Eastern Rai	1,200,270	72,355	1,272,625
9 Norfolk Southern Corporation	3,033,110	1,124,679	4,157,789
10 Union Pacific Railroad Comp	2,548,584	1,172,124	3,720,708
11 AT & T (formerly SBC)	7,695,764	7,376,092	15,071,857
12 AT&T Communications	804,167	919,929	1,724,096
13 CenturyTel Fiber Company II	136,599	64,047	200,647
14 Embarq (formerly Sprint-MO)	1,158,870	1,165,400	2,324,270
15 Level 3 Communications LL	280,665	232,617	513,283
16 MCI Communications Servic	338,580	115,938	454,518
17 Spectra Communications Gr	45,674	23,550	69,225

## Clay County

Centrally Assessed Property	Commercial Real	Personal	
18 Applebee's International Co.	0	197,883	197,883
19 B 4 A LLC	0	117,809	117,809
20 DeBruce Grain, Inc.	0	131,043	131,043
21 Hallmark Cards Inc.	0	925,403	925,403
22 Kaleidoscope Aviation Corpo	0	124,505	124,505
23 Kansas City Life Insurance C	0	959,663	959,663
24 Massman Construction Co.	0	383,653	383,653
25 Murphy Hoffman Company	0	179,069	179,069
26 NWW Excel II, LLC	0	295,466	295,466
27 Russell Stover Candies Inc.	0	379,927	379,927
28 Saturn of Kansas City, Inc.	0	224,281	224,281
29 Sierra Aviation Inc.	0	899,763	899,763
30 Zurich Holding Company of	0	505,486	505,486
31 AirNet Systems Inc.	0	188,725	188,725
32 Berry Aviation, Inc.	0	241	241
33 CST-ROM Holdings, LLC	0	35,031	35,031
34 Edgar Aviation LLC	0	165,163	165,163
35 Kalitta Charters, LLC	0	579	579
36 Midwest Corporate Aviation,	0	838	838
37 USA Jet Airlines, Inc.	0	423	423
38 Private Car Companies	0	1,715,772	1,715,772
<b>*Total Assessed Valuation- Public Utilities</b>	71,291,535	27,620,527	<b>98,912,063</b>
		<b>*Total for County</b>	<b>3,795,519,978</b>
<i>*Total Valuations may not sum due to rounding</i>			

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## Clinton County

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Residential	78,392,070
Agricultural	15,920,176
Commercial	5,437,093
Forest Croplands	0
Total Assessed Valuation - Rural Land	99,749,339
Residential	73,421,160
Agricultural	290,993
Commercial	11,763,195
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	85,475,348
<b>Total Assessed Valuation - Real Property</b>	<b>185,224,687</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	42,150
Cattle	844,720
Hogs	14,440
Sheep and Goats	8,910
Poultry	0
All Other Livestock	50
Subtotal - Livestock	910,270
Farm Machinery	1,192,240
Vehicles including Recreational Vehicles	40,840,389
Grain and Other Agricultural Crops	79,680
Manufactured Homes Used as Dwelling Units	423,730
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	19,980
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	6,882,226
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>50,348,515</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>235,573,202</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	3,488,393	361,257	3,849,650
2 Aquila, Inc.	1,135,831	131,903	1,267,734
3 BP Products North America I	92,206	13,483	105,690
4 Kinder Morgan Operating L.P	302,454	48,779	351,233
5 Magellan Pipe Line Compan	531,164	3,457	534,621
6 Mid-America Pipeline Compa	13,790	1,008	14,798
7 Platte Pipe Line Company	393,108	6,933	400,042
8 AT & T (formerly SBC)	43,238	41,442	84,680
9 CenturyTel Fiber Company II	61,126	28,660	89,786
10 Embarq (formerly Sprint-MO)	221,249	222,495	443,744
11 Level 3 Communications LL	265,224	219,819	485,043
12 MCI Communications Servic	310,128	106,195	416,323
13 Spectra Communications Gr	1,037,956	535,187	1,573,144
14 Lathrop Telephone Company	459,486	249,325	708,811



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## Clinton County

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Centrally Assessed Property	Commercial Real	Personal	
<b>*Total Assessed Valuation- Public Utilities</b>	8,355,355	1,969,945	<b>10,325,300</b>
	<b>*Total for County</b>		<b>245,898,502</b>
<i>*Total Valuations may not sum due to rounding</i>			

## Cole County

Residential	262,600,290
Agricultural	5,583,700
Commercial	26,039,220
Forest Croplands	0
Total Assessed Valuation - Rural Land	294,223,210
Residential	375,405,370
Agricultural	940,240
Commercial	282,228,549
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	658,574,159
<b>Total Assessed Valuation - Real Property</b>	<b>952,797,369</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	39,050
Cattle	1,485,215
Hogs	320,092
Sheep and Goats	2,008
Poultry	31,073
All Other Livestock	0
Subtotal - Livestock	1,877,438
Farm Machinery	830,020
Vehicles including Recreational Vehicles	152,424,845
Grain and Other Agricultural Crops	5,126
Manufactured Homes Used as Dwelling Units	1,764,840
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	71,000
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	90,896,989
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>247,870,258</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>1,200,667,627</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	22,833,855	2,364,669	25,198,524
2 ConocoPhillips Pipe Line Co	105,224	1,190	106,414
3 Panhandle Eastern Pipe Line	588,521	4,006	592,527
4 Missouri Central Railroad Co	50,970	0	50,970
5 Union Pacific Railroad Comp	4,201,807	1,932,462	6,134,269
6 AT & T (formerly SBC)	163,430	156,642	320,072
7 AT&T Communications	31,358	35,872	67,230
8 CenturyTel Fiber Company II	76,821	36,019	112,841
9 Embarq (formerly Sprint-MO)	3,906,564	3,928,574	7,835,138
10 Global Crossing Telephone I	7,616	44,841	52,456
11 Level 3 Communications LL	212,970	176,511	389,480
12 MCI Communications Servic	82,084	28,108	110,192
13 Qwest Communications Cor	42,842	76,248	119,090
14 Savvis, Inc.	3,970	0	3,970
15 Sprint Communication Comp	184,749	1,675,973	1,860,722
16 Mid Missouri Telephone Com	4,462	2,658	7,120
17 Sho-Me Technologies, LLC	19,379	26,715	46,094

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## Cole County

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Centrally Assessed Property	Commercial Real	Personal	
18 Private Car Companies	0	755,001	755,001
<b>*Total Assessed Valuation- Public Utilities</b>	32,516,623	11,245,489	<b>43,762,111</b>
	<b>*Total for County</b>		<b>1,244,429,738</b>
<i>*Total Valuations may not sum due to rounding</i>			

## Cooper County

Residential	35,241,080
Agricultural	12,520,650
Commercial	5,494,880
Forest Croplands	7,600
Total Assessed Valuation - Rural Land	53,264,210
Residential	47,486,870
Agricultural	110,580
Commercial	35,216,380
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	82,813,830
<b>Total Assessed Valuation - Real Property</b>	<b>136,078,040</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	32,800
Cattle	1,564,010
Hogs	103,773
Sheep and Goats	5,411
Poultry	74,227
All Other Livestock	0
Subtotal - Livestock	1,780,221
Farm Machinery	1,619,185
Vehicles including Recreational Vehicles	31,061,690
Grain and Other Agricultural Crops	2,050
Manufactured Homes Used as Dwelling Units	598,565
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	4,500
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	11,019,125
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>46,085,336</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>182,163,376</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	8,939,925	925,817	9,865,742
2 Aquila, Inc.	162,754	18,901	181,655
3 Kansas City Power & Light C	811,289	110,149	921,438
4 Magellan Pipe Line Compan	365,487	2,379	367,865
5 Panhandle Eastern Pipe Line	2,518,933	17,148	2,536,081
6 Southern Star Central Gas Pi	501,276	10,853	512,128
7 Union Pacific Railroad Comp	4,291,668	1,973,790	6,265,458
8 AT & T (formerly SBC)	1,301,384	1,247,326	2,548,710
9 AT&T Communications	768,159	878,738	1,646,898
10 Century Tel of Missouri, LLC	306,872	206,701	513,573
11 CenturyTel Fiber Company II	90,225	42,304	132,529
12 Embarq (formerly Sprint-MO)	519,475	522,402	1,041,876
13 Level 3 Communications LL	356,885	295,789	652,674
14 Savvis, Inc.	67	0	67
15 Sprint Communication Comp	46,851	425,011	471,861
16 Mid Missouri Telephone Com	1,414,838	842,761	2,257,599
17 Private Car Companies	0	671,338	671,338

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## Cooper County

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Centrally Assessed Property	Commercial Real	Personal	
<b>*Total Assessed Valuation- Public Utilities</b>	22,396,087	8,191,405	<b>30,587,492</b>
	<b>*Total for County</b>		<b>212,750,868</b>
<i>*Total Valuations may not sum due to rounding</i>			

## Crawford County

Residential	85,440,550
Agricultural	6,444,730
Commercial	11,221,450
Forest Croplands	1,820
Total Assessed Valuation - Rural Land	103,108,550
Residential	49,424,080
Agricultural	38,450
Commercial	28,649,870
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	78,112,400
<b>Total Assessed Valuation - Real Property</b>	<b>181,220,950</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	56,000
Cattle	846,978
Hogs	1,035
Sheep and Goats	1,470
Poultry	0
All Other Livestock	0
Subtotal - Livestock	905,483
Farm Machinery	692,790
Vehicles including Recreational Vehicles	46,344,024
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	1,178,651
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	145,400
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	9,410,720
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>58,677,068</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>239,898,018</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	715,122	74,058	789,180
2 Kaneb Pipe Line Operating P	77,319	2,417	79,735
3 Missouri Gas Company, LLC	816,915	23,735	840,650
4 BNSF Railway Company	5,711,359	2,908,035	8,619,394
5 AT & T (formerly SBC)	119,099	114,152	233,250
6 Broadwing Communications	15,024	118,456	133,480
7 Century Tel of Missouri, LLC	2,215,035	1,491,993	3,707,028
8 CenturyTel Fiber Company II	66,711	31,279	97,990
9 MCI Communications Servic	377,275	129,188	506,462
10 Fidelity Telephone Company	113,096	109,840	222,936
11 Steelville Telephone Compa	3,090,481	1,711,444	4,801,925
12 Private Car Companies	0	1,047,652	1,047,652
<b>*Total Assessed Valuation- Public Utilities</b>	13,317,435	7,762,249	<b>21,079,684</b>
<b>*Total for County</b>			<b>260,977,702</b>

*\*Total Valuations may not sum due to rounding*

## Dade County

Residential	27,921,450
Agricultural	8,470,640
Commercial	4,544,110
Forest Croplands	0
Total Assessed Valuation - Rural Land	40,936,200
Residential	12,174,730
Agricultural	36,030
Commercial	6,016,560
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	18,227,320
<b>Total Assessed Valuation - Real Property</b>	<b>59,163,520</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	57,000
Cattle	2,795,370
Hogs	130,775
Sheep and Goats	17,190
Poultry	55,628
All Other Livestock	16,090
Subtotal - Livestock	3,072,053
Farm Machinery	2,398,360
Vehicles including Recreational Vehicles	16,013,715
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	18,970
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	46,000
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	1,362,382
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>22,911,480</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>82,075,000</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Aquila, Inc.	30,953	3,595	34,548
2 Empire District Electric Com	2,945,065	380,252	3,325,318
3 Enbridge Pipeline (Ozark) LL	17,757	769	18,526
4 Explorer Pipeline Company	1,437,037	0	1,437,037
5 BNSF Railway Company	2,716,266	1,383,032	4,099,298
6 AT & T (formerly SBC)	1,537,075	1,473,227	3,010,302
7 Empire District Industries, In	5,232	1,282	6,513
8 MCI Communications Servic	341,425	116,912	458,337
9 Spectra Communications Gr	968,567	499,409	1,467,977
10 Windstream Missouri, f.k.a.	4,539	3,113	7,651
11 Miller Telephone Company	2,397	1,575	3,972
12 Private Car Companies	0	498,253	498,253
<b>*Total Assessed Valuation- Public Utilities</b>	10,006,314	4,361,419	<b>14,367,733</b>
<b>*Total for County</b>			<b>96,442,733</b>

*\*Total Valuations may not sum due to rounding*

## Dallas County

Residential	56,951,460
Agricultural	9,206,280
Commercial	7,526,780
Forest Croplands	0
Total Assessed Valuation - Rural Land	73,684,520
Residential	14,401,450
Agricultural	101,100
Commercial	10,309,420
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	24,811,970
<b>Total Assessed Valuation - Real Property</b>	<b>98,496,490</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	118,550
Cattle	2,047,341
Hogs	2,336
Sheep and Goats	18,715
Poultry	91,916
All Other Livestock	91,390
Subtotal - Livestock	2,370,248
Farm Machinery	1,568,636
Vehicles including Recreational Vehicles	26,977,662
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	717,904
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	10,500
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	4,259,218
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>35,904,168</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>134,400,658</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Empire District Electric Com	3,456,333	446,265	3,902,597
2 ConocoPhillips Pipe Line Co	70,913	802	71,715
3 Enbridge Pipeline (Ozark) LL	1,092,821	47,312	1,140,133
4 Explorer Pipeline Company	2,999,290	0	2,999,290
5 AT & T (formerly SBC)	415,023	397,784	812,807
6 Century Tel of Missouri, LLC	3,151,881	2,123,031	5,274,912
7 Embarq (formerly Sprint-MO)	143,082	143,888	286,969
8 Empire District Industries, In	56,728	13,897	70,625
9 Stoutland Telephone Compa	30,044	15,929	45,973
<b>*Total Assessed Valuation- Public Utilities</b>	11,416,115	3,188,906	<b>14,605,021</b>
<b>*Total for County</b>			<b>149,005,679</b>

*\*Total Valuations may not sum due to rounding*



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## Daviness County

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Residential	33,791,490
Agricultural	17,709,790
Commercial	3,801,730
Forest Croplands	0
Total Assessed Valuation - Rural Land	55,303,010
Residential	11,106,360
Agricultural	86,710
Commercial	2,910,140
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	14,103,210
<b>Total Assessed Valuation - Real Property</b>	<b>69,406,220</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	95,200
Cattle	962,655
Hogs	828,750
Sheep and Goats	9,115
Poultry	0
All Other Livestock	8,820
Subtotal - Livestock	1,904,540
Farm Machinery	2,911,235
Vehicles including Recreational Vehicles	16,317,251
Grain and Other Agricultural Crops	680
Manufactured Homes Used as Dwelling Units	222,700
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	4,600
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	3,959,053
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>25,320,059</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>94,726,279</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	524,503	54,317	578,820
2 Aquila, Inc.	345,479	40,120	385,599
3 BP Products North America I	6,018	880	6,898
4 Magellan Pipe Line Compan	293,094	1,908	295,001
5 Union Pacific Railroad Comp	1,134,629	521,829	1,656,458
6 AT & T (formerly SBC)	79,278	75,985	155,262
7 CenturyTel Fiber Company II	75,705	35,496	111,200
8 Level 3 Communications LL	164,298	136,171	300,469
9 MCI Communications Servic	172,135	58,943	231,078
10 Spectra Communications Gr	108,699	56,047	164,746
11 Windstream Missouri, f.k.a.	1,044,035	716,006	1,760,041
12 Grand River Mutual Telepho	241,873	130,546	372,419
13 Green Hills Telephone Corpo	96,435	65,448	161,884
14 Private Car Companies	0	177,488	177,488

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## **Daviess County**

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<b>Centrally Assessed Property</b>	<b>Commercial Real</b>	<b>Personal</b>	
<b>*Total Assessed Valuation- Public Utilities</b>	4,286,180	2,071,185	<b>6,357,365</b>
	<b>*Total for County</b>		<b>101,083,644</b>
<i>*Total Valuations may not sum due to rounding</i>			

## DeKalb County

Residential	24,126,150
Agricultural	12,018,560
Commercial	3,609,610
Forest Croplands	0
Total Assessed Valuation - Rural Land	39,754,320
Residential	20,539,630
Agricultural	102,920
Commercial	15,059,940
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	35,702,490
<b>Total Assessed Valuation - Real Property</b>	<b>75,456,810</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	44,200
Cattle	1,332,265
Hogs	42,665
Sheep and Goats	7,836
Poultry	0
All Other Livestock	0
Subtotal - Livestock	1,426,966
Farm Machinery	1,953,150
Vehicles including Recreational Vehicles	19,796,495
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	677,090
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	1,970
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	3,936,515
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>27,792,186</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>103,248,996</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	2,310,210	239,245	2,549,455
2 Aquila, Inc.	599,005	69,562	668,567
3 Magellan Pipe Line Compan	429,741	2,797	432,538
4 AT & T (formerly SBC)	249,269	238,915	488,184
5 CenturyTel Fiber Company II	8,763	4,109	12,871
6 Embarq (formerly Sprint-MO)	161,642	162,553	324,195
7 Level 3 Communications LL	163,557	135,557	299,114
8 MCI Communications Servic	254,646	87,197	341,843
9 Spectra Communications Gr	945,246	487,384	1,432,630
10 Windstream Missouri, f.k.a.	68,610	47,054	115,664
<b>*Total Assessed Valuation- Public Utilities</b>	5,190,689	1,474,372	<b>6,665,061</b>
	<b>*Total for County</b>		<b>109,914,057</b>

*\*Total Valuations may not sum due to rounding*

## Dent County

Residential	55,358,350
Agricultural	5,685,850
Commercial	6,598,110
Forest Croplands	9,550
Total Assessed Valuation - Rural Land	67,651,860
Residential	22,830,000
Agricultural	7,500
Commercial	12,210,950
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	35,048,450
<b>Total Assessed Valuation - Real Property</b>	<b>102,700,310</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	66,360
Cattle	1,273,710
Hogs	4,760
Sheep and Goats	17,090
Poultry	0
All Other Livestock	40
Subtotal - Livestock	1,361,960
Farm Machinery	724,440
Vehicles including Recreational Vehicles	26,962,570
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	1,001,710
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	9,910
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	7,867,140
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>37,927,730</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>140,628,040</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Kaneb Pipe Line Operating P	221,803	6,933	228,736
2 Missouri Gas Company, LLC	456,803	13,272	470,075
3 AT & T (formerly SBC)	11,163	10,699	21,862
4 AT&T Communications	166,521	190,492	357,013
5 Broadwing Communications	3,373	26,590	29,963
6 Embarras (formerly Sprint-MO)	2,716,973	2,732,281	5,449,254
7 MCI Communications Servic	86,779	29,715	116,494
8 Spectra Communications Gr	401,917	207,235	609,152
9 Sho-Me Technologies, LLC	819	1,129	1,948
10 Steelville Telephone Compa	237,332	131,430	368,762
<b>*Total Assessed Valuation- Public Utilities</b>	4,303,482	3,349,776	<b>7,653,258</b>
<b>*Total for County</b>			<b>148,281,298</b>

*\*Total Valuations may not sum due to rounding*

## Douglas County

Residential	43,469,680
Agricultural	8,393,060
Commercial	5,058,620
Forest Croplands	1,300
Total Assessed Valuation - Rural Land	56,922,660
Residential	12,377,710
Agricultural	22,940
Commercial	7,571,470
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	19,972,120
<b>Total Assessed Valuation - Real Property</b>	<b>76,894,780</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	115,640
Cattle	1,991,985
Hogs	702
Sheep and Goats	11,472
Poultry	0
All Other Livestock	3,100
Subtotal - Livestock	2,122,899
Farm Machinery	448,220
Vehicles including Recreational Vehicles	21,155,130
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	475,525
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	7,200
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	15,330,534
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>39,539,508</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>116,434,288</b>

Centrally Assessed Property	Commercial Real	Personal	
1 AT & T (formerly SBC)	117,595	112,710	230,306
2 Century Tel of Missouri, LLC	3,033,469	2,043,271	5,076,740
3 Spectra Communications Gr	459,744	237,051	696,795
4 Sho-Me Technologies, LLC	3,847	5,303	9,150
<b>*Total Assessed Valuation- Public Utilities</b>	3,614,655	2,398,336	<b>6,012,991</b>
<b>*Total for County</b>			<b>122,447,279</b>

*\*Total Valuations may not sum due to rounding*

## Dunklin County

Residential	31,143,590
Agricultural	26,805,300
Commercial	34,505,800
Forest Croplands	0
Total Assessed Valuation - Rural Land	92,454,690
Residential	70,909,230
Agricultural	419,060
Commercial	33,196,160
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	104,524,450
<b>Total Assessed Valuation - Real Property</b>	<b>196,979,140</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	14,850
Cattle	51,540
Hogs	80
Sheep and Goats	200
Poultry	0
All Other Livestock	0
Subtotal - Livestock	66,670
Farm Machinery	4,590,830
Vehicles including Recreational Vehicles	51,365,100
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	1,715,010
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	100
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	22,445,651
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>80,183,361</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>277,162,501</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	5,879,227	608,852	6,488,078
2 Entergy Arkansas Inc.	1,626,779	0	1,626,779
3 TE Products Pipeline Compa	189,447	11,178	200,624
4 Ozark Gas Transmission, LL	245,116	0	245,116
5 Texas Eastern Transmission,	356,273	4,507	360,781
6 Union Pacific Railroad Comp	1,869,755	859,923	2,729,678
7 AT & T (formerly SBC)	5,363,088	5,140,312	10,503,400
8 Private Car Companies	0	292,482	292,482
<b>*Total Assessed Valuation- Public Utilities</b>	15,529,684	6,917,254	<b>22,446,939</b>
	<b>*Total for County</b>		<b>299,609,440</b>

*\*Total Valuations may not sum due to rounding*

## Franklin County

Residential	590,249,007
Agricultural	34,588,483
Commercial	58,450,755
Forest Croplands	3,360
Total Assessed Valuation - Rural Land	683,291,605
Residential	360,609,877
Agricultural	5,582,887
Commercial	261,539,236
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	627,732,000
<b>Total Assessed Valuation - Real Property</b>	<b>1,311,023,605</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	110,500
Cattle	1,551,495
Hogs	147,975
Sheep and Goats	3,544
Poultry	0
All Other Livestock	6
Subtotal - Livestock	1,813,520
Farm Machinery	1,454,939
Vehicles including Recreational Vehicles	202,387,482
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	0
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	280,500
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	98,037,381
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>303,973,822</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>1,614,997,427</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	69,807,726	7,229,274	77,036,999
2 ConocoPhillips Pipe Line Co	269,403	3,047	272,450
3 Enbridge Pipeline (Ozark) LL	1,965,962	85,113	2,051,075
4 Explorer Pipeline Company	5,234,952	0	5,234,952
5 Missouri Gas Company, LLC	114,201	3,318	117,519
6 Missouri Pipeline Company	999,245	30,437	1,029,682
7 BNSF Railway Company	3,216,679	1,637,826	4,854,505
8 Missouri Central Railroad Co	419,509	0	419,509
9 Union Pacific Railroad Comp	4,308,991	1,981,757	6,290,747
10 AT & T (formerly SBC)	8,387,940	8,039,516	16,427,456
11 Century Tel of Missouri, LLC	187,801	126,498	314,298
12 CenturyTel Fiber Company II	185,766	87,100	272,866
13 Global Crossing Telephone I	60,925	358,727	419,652
14 Level 3 Communications LL	217,787	180,504	398,291
15 MCI Communications Servic	1,145,054	392,094	1,537,148
16 McLeod Usa Network Servic	22,325	99,012	121,337
17 Qwest Communications Cor	342,737	609,985	952,722

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## Franklin County

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Centrally Assessed Property	Commercial Real	Personal	
18 Savvis, Inc.	4,060	0	4,060
19 Sprint Communication Comp	285,293	2,588,067	2,873,360
20 Fidelity Telephone Company	1,094,135	1,062,641	2,156,776
21 Sho-Me Technologies, LLC	60,113	82,869	142,982
22 Private Car Companies	0	2,068,377	2,068,377
<b>*Total Assessed Valuation- Public Utilities</b>	98,330,602	26,666,162	<b>124,996,764</b>
		<b>*Total for County</b>	<b>1,739,994,191</b>

*\*Total Valuations may not sum due to rounding*



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## Gasconade County

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Residential	63,757,840
Agricultural	7,998,210
Commercial	6,775,560
Forest Croplands	860
Total Assessed Valuation - Rural Land	78,532,470
Residential	37,522,560
Agricultural	32,930
Commercial	22,361,480
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	59,916,970
<b>Total Assessed Valuation - Real Property</b>	<b>138,449,440</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	40,700
Cattle	1,355,285
Hogs	98,556
Sheep and Goats	4,203
Poultry	748
All Other Livestock	0
Subtotal - Livestock	1,499,492
Farm Machinery	1,182,138
Vehicles including Recreational Vehicles	35,591,584
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	666,525
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	62,300
Pollution Control Tools and Equipment	1,676,834
All Other Tangible Personal Property on the Assessor's Book	10,680,086
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>51,358,959</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>189,808,399</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	6,280,247	650,381	6,930,628
2 ConocoPhillips Pipe Line Co	142,619	1,613	144,232
3 Enbridge Pipeline (Ozark) LL	879,229	38,065	917,294
4 Explorer Pipeline Company	2,613,030	0	2,613,030
5 Kaneb Pipe Line Operating P	277,801	8,683	286,484
6 Missouri Gas Company, LLC	327,375	9,512	336,887
7 Missouri Central Railroad Co	159,005	0	159,005
8 Union Pacific Railroad Comp	1,708,439	785,732	2,494,171
9 AT & T (formerly SBC)	56,041	53,713	109,754
10 Century Tel of Missouri, LLC	1,779,539	1,198,654	2,978,192
11 Global Crossing Telephone I	23,481	138,259	161,741
12 MCI Communications Servic	505,024	172,932	677,957
13 Qwest Communications Cor	132,096	235,098	367,195
14 Sprint Communication Comp	114,788	1,041,307	1,156,095
15 Fidelity Telephone Company	609,167	591,633	1,200,800
16 Private Car Companies	0	572,093	572,093

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## **Gasconade County**

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<b>Centrally Assessed Property</b>	<b>Commercial Real</b>	<b>Personal</b>	
<b>*Total Assessed Valuation- Public Utilities</b>	15,607,881	5,497,676	<b>21,105,557</b>
	<b>*Total for County</b>		<b>210,913,956</b>
<i>*Total Valuations may not sum due to rounding</i>			

## Gentry County

Residential	9,317,640
Agricultural	14,536,830
Commercial	6,334,610
Forest Croplands	0
Total Assessed Valuation - Rural Land	30,189,080
Residential	15,942,110
Agricultural	110,320
Commercial	4,267,662
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	20,320,092
<b>Total Assessed Valuation - Real Property</b>	<b>50,509,172</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	52,150
Cattle	1,393,185
Hogs	1,104,748
Sheep and Goats	4,340
Poultry	0
All Other Livestock	2,418
Subtotal - Livestock	2,556,841
Farm Machinery	3,034,682
Vehicles including Recreational Vehicles	13,654,694
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	81,665
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	40,240
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	3,058,799
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>22,426,921</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>72,936,093</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	122,584	12,695	135,279
2 Aquila, Inc.	295,826	34,354	330,180
3 Magellan Pipe Line Compan	204,182	1,329	205,511
4 ANR Pipeline Company	523,758	12,562	536,320
5 AT & T (formerly SBC)	731,769	701,372	1,433,142
6 Embarq (formerly Sprint-MO)	245,793	247,178	492,970
7 Windstream Missouri, f.k.a.	290,117	198,964	489,081
8 Grand River Mutual Telepho	479,456	258,777	738,234
<b>*Total Assessed Valuation- Public Utilities</b>	2,893,484	1,467,231	<b>4,360,716</b>
		<b>*Total for County</b>	<b>77,296,809</b>

*\*Total Valuations may not sum due to rounding*

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## Greene County

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Residential	917,746,060
Agricultural	15,351,970
Commercial	47,940,540
Forest Croplands	0
Total Assessed Valuation - Rural Land	981,038,570
Residential	1,224,382,660
Agricultural	3,368,620
Commercial	931,617,860
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	2,159,369,140
<b>Total Assessed Valuation - Real Property</b>	<b>3,140,407,710</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	151,350
Cattle	2,047,130
Hogs	3,040
Sheep and Goats	10,270
Poultry	1,940
All Other Livestock	11,520
Subtotal - Livestock	2,225,250
Farm Machinery	4,305,600
Vehicles including Recreational Vehicles	524,426,750
Grain and Other Agricultural Crops	85,810
Manufactured Homes Used as Dwelling Units	4,689,930
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	352,420
Pollution Control Tools and Equipment	2,437,890
All Other Tangible Personal Property on the Assessor's Book	238,381,760
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>776,905,410</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>3,917,313,120</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Empire District Electric Com	10,685,335	1,379,638	12,064,974
2 ConocoPhillips Pipe Line Co	129,978	1,470	131,448
3 Enbridge Pipeline (Ozark) LL	918,295	39,756	958,050
4 Explorer Pipeline Company	1,369,194	0	1,369,194
5 Magellan Pipe Line Compan	124,623	811	125,434
6 Southern Star Central Gas Pi	600,219	12,995	613,213
7 BNSF Railway Company	7,693,624	3,917,338	11,610,962
8 Missouri & Northern Arkansa	110,281	2,014	112,295
9 AT & T (formerly SBC)	13,997,381	13,415,948	27,413,329
10 AT&T Communications	429,386	491,198	920,584
11 Broadwing Communications	12,665	99,855	112,520
12 CenturyTel Fiber Company II	220,335	103,308	323,643
13 Empire District Industries, In	200,564	49,134	249,698
14 MCI Communications Servic	1,014,316	347,326	1,361,643
15 MCI Metro Access Transmis	403,859	63,641	467,500
16 McLeod Usa Network Servic	39,608	175,662	215,270
17 Choctaw Telephone Compan	15,294	8,131	23,425

## Greene County

Centrally Assessed Property	Commercial Real	Personal	
18 Sho-Me Technologies, LLC	58	81	139
19 Baird Air, LLC	0	364,963	364,963
20 Bass Pro, Inc.	0	342,311	342,311
21 CDP Aviation LP	0	155,315	155,315
22 Distribution Air & Transportat	0	430,759	430,759
23 K Transit, LLC	0	128,318	128,318
24 Loren Cook Company	0	271,031	271,031
25 Mueller Transportation Inc.	0	148,554	148,554
26 N131PC LLC	0	27,317	27,317
27 New Prime, Inc.	0	585,773	585,773
28 O'Reilly Aviation	0	290,494	290,494
29 Springfield Flying Service, In	0	109,307	109,307
30 Tri-Air LLC	0	48,536	48,536
31 Wholesale Lumber & Materia	0	151,311	151,311
32 ABX Air, Inc.	0	70,775	70,775
33 Air Wisconsin Airline Corpor	0	10,909	10,909
34 Allegiant Air LLC	0	60,538	60,538
35 American Eagle Airlines Inc.	0	1,581,384	1,581,384
36 Ameriflight Inc.	0	36	36
37 Atlantic Southeast Airlines, I	0	595,662	595,662
38 Berry Aviation, Inc.	0	4,098	4,098
39 Chautauqua Airlines Inc.	0	1,699	1,699
40 Cherry Air, Inc	0	444	444
41 Comair Inc.	0	481,144	481,144
42 ExpressJet Airlines, Inc.	0	2,434	2,434
43 Federal Express Corporation	0	536,401	536,401
44 Gulf & Caribbean Cargo, Inc.	0	510	510
45 Kalitta Charters, LLC	0	868	868
46 Kitty Hawk Inc.	0	24,827	24,827
47 Miami Air International Inc.	0	8,701	8,701
48 Midwest Corporate Aviation,	0	99	99
49 Northwest Airlines Inc.	0	17,769	17,769
50 Pace Airlines, Inc.	0	681	681
51 Pak West Airlines	0	2,909	2,909
52 Pinnacle Airlines, Inc.	0	1,155,576	1,155,576
53 Skywest Airlines, Inc.	0	2,522,547	2,522,547
54 Springfield Aircraft Charter &	0	83,801	83,801
55 Trans State Airlines Inc.	0	19,114	19,114
56 United Parcel Service Comp	0	1,297,626	1,297,626
57 USA Jet Airlines, Inc.	0	423	423
58 Private Car Companies	0	1,531,849	1,531,849

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## **Greene County**

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<b>Centrally Assessed Property</b>	<b>Commercial Real</b>	<b>Personal</b>	
<b>*Total Assessed Valuation- Public Utilities</b>	37,965,016	33,175,121	<b>71,140,136</b>
	<b>*Total for County</b>		<b>3,988,453,256</b>
<i>*Total Valuations may not sum due to rounding</i>			

## Grundy County

Residential	12,220,850
Agricultural	11,508,250
Commercial	1,703,010
Forest Croplands	0
Total Assessed Valuation - Rural Land	25,432,110
Residential	22,539,890
Agricultural	192,070
Commercial	11,724,800
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	34,456,760
<b>Total Assessed Valuation - Real Property</b>	<b>59,888,870</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	58,950
Cattle	1,010,310
Hogs	121,010
Sheep and Goats	9,210
Poultry	0
All Other Livestock	7,650
Subtotal - Livestock	1,207,130
Farm Machinery	1,640,395
Vehicles including Recreational Vehicles	18,637,007
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	204,500
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	66,925
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	11,025,508
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>32,781,465</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>92,670,335</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Aquila, Inc.	1,784,397	207,220	1,991,618
2 BP Products North America I	108,550	15,873	124,423
3 Wood River Pipeline	220,334	4,425	224,759
4 Iowa, Chicago & Eastern Rai	600,135	36,177	636,312
5 Union Pacific Railroad Comp	3,032,533	1,394,698	4,427,232
6 AT & T (formerly SBC)	1,010,471	968,498	1,978,969
7 Missouri Network Alliance, L	89,054	152,774	241,828
8 Grand River Mutual Telepho	695,056	375,144	1,070,200
9 Private Car Companies	0	694,540	694,540
<b>*Total Assessed Valuation- Public Utilities</b>	7,540,531	3,849,350	<b>11,389,881</b>
<b>*Total for County</b>			<b>104,060,216</b>

*\*Total Valuations may not sum due to rounding*

## Harrison County

Residential	11,675,490
Agricultural	18,914,178
Commercial	2,809,825
Forest Croplands	60
Total Assessed Valuation - Rural Land	33,399,553
Residential	16,849,122
Agricultural	275,893
Commercial	11,574,002
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	28,699,017
<b>Total Assessed Valuation - Real Property</b>	<b>62,098,570</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	47,980
Cattle	1,721,450
Hogs	225,280
Sheep and Goats	11,280
Poultry	400
All Other Livestock	3,900
Subtotal - Livestock	2,010,290
Farm Machinery	3,591,550
Vehicles including Recreational Vehicles	16,710,255
Grain and Other Agricultural Crops	26,760
Manufactured Homes Used as Dwelling Units	188,810
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	6,800
Pollution Control Tools and Equipment	11,320
All Other Tangible Personal Property on the Assessor's Book	3,165,300
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>25,711,085</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>87,809,655</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Aquila, Inc.	825,663	95,883	921,546
2 Magellan Pipe Line Compan	807,132	5,253	812,385
3 Wood River Pipeline	299,251	6,010	305,261
4 ANR Pipeline Company	1,354,399	32,485	1,386,884
5 AT & T (formerly SBC)	5,513	5,284	10,797
6 CenturyTel Fiber Company II	27,713	12,994	40,706
7 Level 3 Communications LL	410,127	339,916	750,044
8 MCI Communications Servic	475,150	162,703	637,852
9 Windstream Missouri, f.k.a.	24,309	16,671	40,981
10 Grand River Mutual Telepho	1,533,776	827,827	2,361,603
<b>*Total Assessed Valuation- Public Utilities</b>	5,763,033	1,505,026	<b>7,268,059</b>
	<b>*Total for County</b>		<b>95,077,714</b>

*\*Total Valuations may not sum due to rounding*



## Henry County

Residential	55,789,950
Agricultural	15,901,960
Commercial	9,459,050
Forest Croplands	0
Total Assessed Valuation - Rural Land	81,150,960
Residential	72,591,330
Agricultural	195,970
Commercial	32,418,170
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	105,205,470
<b>Total Assessed Valuation - Real Property</b>	<b>186,356,430</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	54,450
Cattle	2,504,870
Hogs	178,669
Sheep and Goats	7,220
Poultry	13,735
All Other Livestock	9,550
Subtotal - Livestock	2,768,494
Farm Machinery	3,929,541
Vehicles including Recreational Vehicles	50,074,718
Grain and Other Agricultural Crops	6,080
Manufactured Homes Used as Dwelling Units	797,730
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	16,000
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	16,066,853
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>73,659,416</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>260,015,846</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Aquila, Inc.	5,202,420	604,152	5,806,572
2 Kansas City Power & Light C	1,602,069	217,514	1,819,582
3 Magellan Pipe Line Compan	170,658	1,111	171,768
4 Panhandle Eastern Pipe Line	22,165	151	22,316
5 Missouri & Northern Arkansa	289,179	5,281	294,460
6 Missouri Central Railroad Co	41,871	0	41,871
7 Embarq (formerly Sprint-MO)	3,878,128	3,899,978	7,778,105
8 Global Crossing Telephone I	6,473	38,115	44,588
9 MCI Communications Servic	67,431	23,090	90,522
10 Missouri Network Alliance, L	16,340	28,032	44,372
11 Osage Valley Technologies,	34,320	238	34,557
12 Qwest Communications Cor	36,416	64,811	101,227
13 Spectra Communications Gr	67,893	35,007	102,900
14 FairPoint Communications	170,809	87,161	257,970
15 Private Car Companies	0	396,469	396,469

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## Henry County

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Centrally Assessed Property	Commercial Real	Personal	
<b>*Total Assessed Valuation- Public Utilities</b>	11,606,172	5,401,107	<b>17,007,279</b>
	<b>*Total for County</b>		<b>277,023,125</b>
<i>*Total Valuations may not sum due to rounding</i>			

## Hickory County

Residential	51,081,660
Agricultural	5,163,110
Commercial	6,087,530
Forest Croplands	0
Total Assessed Valuation - Rural Land	62,332,300
Residential	4,948,870
Agricultural	41,350
Commercial	3,703,630
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	8,693,850
<b>Total Assessed Valuation - Real Property</b>	<b>71,026,150</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	40,050
Cattle	1,178,615
Hogs	2,493
Sheep and Goats	9,300
Poultry	90
All Other Livestock	0
Subtotal - Livestock	1,230,548
Farm Machinery	473,580
Vehicles including Recreational Vehicles	20,343,130
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	437,050
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	0
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	2,096,962
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>24,581,270</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>95,607,420</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Empire District Electric Com	2,325,964	300,317	2,626,282
2 Century Tel of Missouri, LLC	2,298,828	1,548,434	3,847,262
3 Empire District Industries, In	16,592	4,065	20,657
4 Spectra Communications Gr	134,372	69,284	203,657
<b>*Total Assessed Valuation- Public Utilities</b>	4,775,756	1,922,101	<b>6,697,857</b>
	<b>*Total for County</b>		<b>102,305,277</b>

*\*Total Valuations may not sum due to rounding*

## Holt County

Residential	9,352,960
Agricultural	17,403,160
Commercial	3,552,980
Forest Croplands	0
Total Assessed Valuation - Rural Land	30,309,100
Residential	14,905,310
Agricultural	182,490
Commercial	4,376,130
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	19,463,930
<b>Total Assessed Valuation - Real Property</b>	<b>49,773,030</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	9,100
Cattle	263,330
Hogs	7,480
Sheep and Goats	1,950
Poultry	11,200
All Other Livestock	0
Subtotal - Livestock	293,060
Farm Machinery	3,088,570
Vehicles including Recreational Vehicles	13,354,520
Grain and Other Agricultural Crops	101,477
Manufactured Homes Used as Dwelling Units	5,050
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	9,350
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	3,433,400
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>20,285,427</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>70,058,457</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Aquila, Inc.	3,054,571	354,724	3,409,296
2 ANR Pipeline Company	1,223,725	29,351	1,253,075
3 BNSF Railway Company	4,333,838	2,206,647	6,540,484
4 AT & T (formerly SBC)	59,640	57,163	116,804
5 CenturyTel Fiber Company II	99,893	46,837	146,730
6 Embarras (formerly Sprint-MO)	942,961	948,274	1,891,236
7 Holway Telephone Company	26,774	16,570	43,344
8 Oregon Farmer Mutual Telep	182,740	193,038	375,779
9 Private Car Companies	0	794,969	794,969
<b>*Total Assessed Valuation- Public Utilities</b>	9,924,143	4,647,574	<b>14,571,717</b>
		<b>*Total for County</b>	<b>84,630,174</b>

*\*Total Valuations may not sum due to rounding*

## Howard County

Residential	26,220,260
Agricultural	12,174,640
Commercial	2,522,750
Forest Croplands	0
Total Assessed Valuation - Rural Land	40,917,650
Residential	18,356,570
Agricultural	131,370
Commercial	5,760,330
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	24,248,270
<b>Total Assessed Valuation - Real Property</b>	<b>65,165,920</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	35,950
Cattle	1,104,825
Hogs	1,404
Sheep and Goats	7,954
Poultry	0
All Other Livestock	5,735
Subtotal - Livestock	1,155,868
Farm Machinery	2,227,339
Vehicles including Recreational Vehicles	17,923,027
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	327,109
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	5,910
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	1,514,606
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>23,153,859</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>88,319,779</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	2,534,398	262,462	2,796,859
2 Kansas City Power & Light C	3,221,284	437,355	3,658,640
3 Panhandle Eastern Pipe Line	1,857,684	12,646	1,870,331
4 Kansas City Southern Railwa	628,975	380,300	1,009,275
5 AT & T (formerly SBC)	2,704,553	2,592,209	5,296,762
6 AT&T Communications	865	990	1,855
7 Century Tel of Missouri, LLC	131,649	88,676	220,325
8 Chariton Valley Long Distanc	5,022	7,414	12,437
9 MCI Communications Servic	51,214	17,537	68,751
10 Chariton Valley Telephone C	20,029	6,734	26,763
11 Private Car Companies	0	240,659	240,659
<b>*Total Assessed Valuation- Public Utilities</b>	11,155,674	4,046,981	<b>15,202,655</b>
	<b>*Total for County</b>		<b>103,522,434</b>

*\*Total Valuations may not sum due to rounding*

## Howell County

Residential	109,992,940
Agricultural	9,126,180
Commercial	15,712,780
Forest Croplands	5,090
Total Assessed Valuation - Rural Land	134,836,990
Residential	79,927,820
Agricultural	222,000
Commercial	42,520,850
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	122,670,670
<b>Total Assessed Valuation - Real Property</b>	<b>257,507,660</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	111,100
Cattle	3,064,930
Hogs	3,950
Sheep and Goats	25,120
Poultry	0
All Other Livestock	10
Subtotal - Livestock	3,205,110
Farm Machinery	2,839,290
Vehicles including Recreational Vehicles	71,372,340
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	1,994,260
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	31,920
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	29,134,260
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>108,577,180</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>366,084,840</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Kaneb Pipe Line Operating P	305,370	9,545	314,915
2 BNSF Railway Company	3,900,823	1,986,170	5,886,993
3 AT & T (formerly SBC)	23,874	22,883	46,757
4 Century Tel of Missouri, LLC	5,760,276	3,879,982	9,640,258
5 Peace Valley Telephone Co	40,060	98,820	138,880
6 Sho-Me Technologies, LLC	12,859	17,728	30,587
7 Private Car Companies	0	715,540	715,540
<b>*Total Assessed Valuation- Public Utilities</b>	10,043,263	6,730,667	<b>16,773,930</b>
		<b>*Total for County</b>	<b>382,858,770</b>

*\*Total Valuations may not sum due to rounding*

## Iron County

Residential	24,383,530
Agricultural	3,390,200
Commercial	52,915,450
Forest Croplands	8,100
Total Assessed Valuation - Rural Land	80,697,280
Residential	15,816,950
Agricultural	15,680
Commercial	16,117,740
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	31,950,370
<b>Total Assessed Valuation - Real Property</b>	<b>112,647,650</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	29,600
Cattle	390,660
Hogs	1,110
Sheep and Goats	3,780
Poultry	0
All Other Livestock	10
Subtotal - Livestock	425,160
Farm Machinery	351,630
Vehicles including Recreational Vehicles	15,313,350
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	374,470
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	3,450
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	16,442,420
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>32,910,480</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>145,558,130</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	14,964,215	1,549,691	16,513,906
2 Centerpoint Energy - Mississ	100,223	1,424	101,647
3 BNSF Railway Company	1,004,520	511,468	1,515,988
4 Union Pacific Railroad Comp	3,489,416	1,604,824	5,094,241
5 AT & T (formerly SBC)	291,414	279,309	570,722
6 Spectra Communications Gr	927,120	478,038	1,405,159
7 Steelville Telephone Compa	232,173	128,573	360,746
8 Private Car Companies	0	730,105	730,105
<b>*Total Assessed Valuation- Public Utilities</b>	21,009,081	5,283,433	<b>26,292,513</b>
		<b>*Total for County</b>	<b>171,850,643</b>

*\*Total Valuations may not sum due to rounding*

## Jackson County

Residential	266,236,696
Agricultural	6,973,800
Commercial	20,743,474
Forest Croplands	0
Total Assessed Valuation - Rural Land	293,953,970
Residential	5,219,781,530
Agricultural	4,692,299
Commercial	2,546,223,016
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	7,770,696,845
<b>Total Assessed Valuation - Real Property</b>	<b>8,064,650,815</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	27,360
Cattle	51,635
Hogs	33
Sheep and Goats	518
Poultry	142
All Other Livestock	0
Subtotal - Livestock	79,688
Farm Machinery	159,606
Vehicles including Recreational Vehicles	1,147,071,088
Grain and Other Agricultural Crops	260
Manufactured Homes Used as Dwelling Units	4,821,444
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	272,330
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	819,200,311
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>1,971,604,727</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>10,036,255,542</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Aquila, Inc.	19,995,273	2,322,031	22,317,305
2 Kansas City Power & Light C	101,185,851	13,738,056	114,923,907
3 BP Pipelines North America I	302,121	17,118	319,239
4 BP Products North America I	35,668	5,216	40,884
5 Magellan Pipe Line Compan	10,932	71	11,003
6 Sinclair Pipeline Company	17,538	0	17,538
7 Kinder Morgan Interstate Ga	2,103,561	31,974	2,135,536
8 Panhandle Eastern Pipe Line	198,328	1,350	199,679
9 Southern Star Central Gas Pi	865,485	18,738	884,223
10 BNSF Railway Company	1,949,950	992,850	2,942,800
11 Iowa, Chicago & Eastern Rai	150,034	9,044	159,078
12 Kansas City Southern Railwa	2,339,293	1,414,416	3,753,709
13 Kansas City Terminal Railwa	14,561,292	114,687	14,675,979
14 Union Pacific Railroad Comp	7,988,955	3,674,216	11,663,172
15 American Fiber Systems, Inc	187,898	2,257	190,155
16 AT & T (formerly SBC)	20,459,147	19,609,302	40,068,449
17 AT&T Communications	5,511,953	6,305,419	11,817,371



## Jackson County

Centrally Assessed Property	Commercial Real	Personal	
18 Broadwing Communications	12,975	102,301	115,276
19 CenturyTel Fiber Company II	254,017	119,101	373,119
20 Embarq (formerly Sprint-MO)	2,095,591	2,107,398	4,202,990
21 Global Crossing Telephone I	35,819	210,902	246,720
22 Level 3 Communications LL	1,994,306	1,652,894	3,647,200
23 MCI Communications Servic	1,246,201	426,729	1,672,930
24 MCI Metro Access Transmis	1,330,064	209,593	1,539,657
25 McLeod Usa Network Servic	28,180	124,981	153,162
26 Qwest Communications Cor	153,517	273,223	426,740
27 Savvis, Inc.	7,474	0	7,474
28 Sprint Communication Comp	239,071	2,168,757	2,407,828
29 Private Car Companies	0	2,677,898	2,677,898
<b>*Total Assessed Valuation- Public Utilities</b>	185,260,496	58,330,523	<b>243,591,019</b>
		<b>*Total for County</b>	<b>10,279,846,561</b>

*\*Total Valuations may not sum due to rounding*

## Jasper County

Residential	193,872,810
Agricultural	20,893,710
Commercial	74,647,380
Forest Croplands	0
Total Assessed Valuation - Rural Land	289,413,900
Residential	473,070,080
Agricultural	1,492,440
Commercial	247,365,530
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	721,928,050
<b>Total Assessed Valuation - Real Property</b>	<b>1,011,341,950</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	190,570
Cattle	2,162,540
Hogs	100,330
Sheep and Goats	9,920
Poultry	347,020
All Other Livestock	2,690
Subtotal - Livestock	2,813,070
Farm Machinery	3,859,220
Vehicles including Recreational Vehicles	215,879,170
Grain and Other Agricultural Crops	10,870
Manufactured Homes Used as Dwelling Units	1,361,310
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	714,730
Pollution Control Tools and Equipment	16,609,000
All Other Tangible Personal Property on the Assessor's Book	199,567,472
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>440,814,842</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>1,452,156,792</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Empire District Electric Com	29,521,915	3,811,726	33,333,640
2 ConocoPhillips Pipe Line Co	12,685	143	12,829
3 Enbridge Pipeline (Ozark) LL	251,136	10,872	262,008
4 Explorer Pipeline Company	2,256,173	0	2,256,173
5 Magellan Pipe Line Compan	337,671	2,198	339,869
6 Southern Star Central Gas Pi	1,107,878	23,986	1,131,863
7 BNSF Railway Company	1,143,934	582,453	1,726,387
8 Kansas City Southern Railwa	858,700	519,199	1,377,899
9 Missouri & Northern Arkansa	926,704	16,925	943,629
10 AT & T (formerly SBC)	7,798,506	7,474,567	15,273,073
11 AT&T Communications	595,475	681,195	1,276,670
12 Broadwing Communications	17,212	135,702	152,914
13 CenturyTel Fiber Company II	132,093	61,935	194,027
14 Empire District Industries, In	485,585	118,957	604,542
15 MCI Communications Servic	319,659	109,459	429,118
16 McLeod Usa Network Servic	40,717	180,583	221,300
17 Spectra Communications Gr	444,153	229,013	673,165

## Jasper County

Centrally Assessed Property	Commercial Real	Personal	
18 Windstream Missouri, f.k.a.	2,635	1,807	4,441
19 Craw Kan Telephone Coop. I	675,984	260,968	936,951
20 Leggett & Platt Inc.	0	95,170	95,170
21 Midwest Flight I, LLC	0	252,468	252,468
22 Ameriflight Inc.	0	18	18
23 Berry Aviation, Inc.	0	241	241
24 IFL Group, Inc.	0	197	197
25 Mesa Airlines, Inc.	0	250,502	250,502
26 Trans State Airlines Inc.	0	26,629	26,629
27 USA Jet Airlines, Inc.	0	212	212
28 Private Car Companies	0	1,551,664	1,551,664
<b>*Total Assessed Valuation- Public Utilities</b>	46,928,813	16,398,787	<b>63,327,600</b>
		<b>*Total for County</b>	<b>1,515,484,392</b>

*\*Total Valuations may not sum due to rounding*

## Jefferson County

Residential	1,168,185,800
Agricultural	7,435,300
Commercial	162,420,300
Forest Croplands	4,455
Total Assessed Valuation - Rural Land	1,338,045,855
Residential	379,886,100
Agricultural	141,200
Commercial	248,983,100
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	629,010,400
<b>Total Assessed Valuation - Real Property</b>	<b>1,967,056,255</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	42,550
Cattle	276,045
Hogs	2,781
Sheep and Goats	3,146
Poultry	60
All Other Livestock	0
Subtotal - Livestock	324,582
Farm Machinery	1,161,330
Vehicles including Recreational Vehicles	422,429,139
Grain and Other Agricultural Crops	76
Manufactured Homes Used as Dwelling Units	25,997,280
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	146,390
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	173,128,326
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>623,187,123</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>2,590,243,378</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	101,842,858	10,546,826	112,389,683
2 ConocoPhillips Pipe Line Co	17,134	194	17,327
3 Centerpoint Energy - Mississ	610,859	8,681	619,539
4 BNSF Railway Company	2,926,772	1,490,215	4,416,987
5 Union Pacific Railroad Comp	4,212,634	1,937,441	6,150,075
6 AT & T (formerly SBC)	12,902,802	12,366,837	25,269,640
7 AT&T Communications	913,811	1,045,357	1,959,168
8 Broadwing Communications	17,644	139,108	156,751
9 CenturyTel Fiber Company II	121,501	56,968	178,469
10 MCI Communications Servic	590,950	202,355	793,305
11 Sprint Communication Comp	183,283	1,662,672	1,845,955
12 Private Car Companies	0	1,195,841	1,195,841
<b>*Total Assessed Valuation- Public Utilities</b>	124,340,246	30,652,495	<b>154,992,741</b>
<b>*Total for County</b>			<b>2,745,236,119</b>

*\*Total Valuations may not sum due to rounding*

## Johnson County

Residential	147,768,969
Agricultural	23,394,364
Commercial	11,121,582
Forest Croplands	0
Total Assessed Valuation - Rural Land	182,284,915
Residential	121,755,866
Agricultural	166,523
Commercial	53,149,504
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	175,071,893
<b>Total Assessed Valuation - Real Property</b>	<b>357,356,808</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	114,600
Cattle	2,454,515
Hogs	27,676
Sheep and Goats	9,547
Poultry	175,590
All Other Livestock	0
Subtotal - Livestock	2,781,928
Farm Machinery	3,491,197
Vehicles including Recreational Vehicles	74,976,811
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	1,806,797
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	0
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	21,886,861
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>104,943,594</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>462,300,402</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Aquila, Inc.	5,095,672	591,755	5,687,427
2 Kansas City Power & Light C	121,710	16,525	138,235
3 BP Pipelines North America I	84,822	4,806	89,628
4 CCPS Transportation, LLC	293,362	18,850	312,212
5 ConocoPhillips Pipe Line Co	150,062	1,697	151,760
6 Panhandle Eastern Pipe Line	3,795,716	25,839	3,821,556
7 Southern Star Central Gas Pi	1,901,727	41,173	1,942,899
8 Missouri Central Railroad Co	279,850	0	279,850
9 Union Pacific Railroad Comp	3,871,596	1,780,593	5,652,189
10 AT & T (formerly SBC)	1,461,215	1,400,518	2,861,733
11 Embarq (formerly Sprint-MO)	3,861,915	3,883,674	7,745,589
12 Global Crossing Telephone I	40,363	237,657	278,019
13 Level 3 Communications LL	922,663	764,709	1,687,372
14 MCI Communications Servic	450,681	154,324	605,005
15 Missouri Network Alliance, L	106,552	182,792	289,344
16 Qwest Communications Cor	227,063	404,115	631,178
17 Savvis, Inc.	9,346	0	9,346

## Johnson County

Centrally Assessed Property	Commercial Real	Personal	
18 Spectra Communications Gr	55,442	28,587	84,029
19 Sprint Communication Comp	277,054	2,513,326	2,790,380
20 FairPoint Communications	185,274	94,542	279,816
21 ATA Airlines, Inc.	0	1,037	1,037
22 Berry Aviation, Inc.	0	4,339	4,339
23 Grand Holdings Inc. D/B/A C	0	275	275
24 Miami Air International Inc.	0	2,900	2,900
25 Omni Air International Inc.	0	1,122	1,122
26 Private Car Companies	0	1,142,155	1,142,155
<b>*Total Assessed Valuation- Public Utilities</b>	23,192,084	13,297,310	<b>36,489,394</b>
		<b>*Total for County</b>	<b>498,789,796</b>

*\*Total Valuations may not sum due to rounding*

## Knox County

Residential	9,609,396
Agricultural	14,302,396
Commercial	3,399,637
Forest Croplands	180
Total Assessed Valuation - Rural Land	27,311,609
Residential	6,958,150
Agricultural	28,217
Commercial	2,362,139
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	9,348,506
<b>Total Assessed Valuation - Real Property</b>	<b>36,660,115</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	27,500
Cattle	1,166,350
Hogs	72,295
Sheep and Goats	14,575
Poultry	0
All Other Livestock	50,564
Subtotal - Livestock	1,331,284
Farm Machinery	4,639,076
Vehicles including Recreational Vehicles	9,639,142
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	0
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	0
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	1,152,653
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>16,762,155</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>53,422,270</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	3,014,243	312,154	3,326,397
2 BP Pipelines North America I	256,250	14,519	270,769
3 Mid-America Pipeline Compa	237,118	17,326	254,443
4 Sinclair Pipeline Company	8,998	0	8,998
5 BNSF Railway Company	1,627,728	828,785	2,456,513
6 AT & T (formerly SBC)	963,634	923,605	1,887,239
7 Mark Twain Long Distance In	14,939	0	14,939
8 Spectra Communications Gr	33,766	17,410	51,177
9 Mark Twain Communications	5,514	3,801	9,315
10 Mark Twain Rural Telephone	584,472	349,050	933,522
11 Northeast Missouri Rural Tel	22,951	15,440	38,390
12 Private Car Companies	0	298,579	298,579
<b>*Total Assessed Valuation- Public Utilities</b>	6,769,612	2,780,670	<b>9,550,281</b>
<b>*Total for County</b>			<b>62,972,551</b>

*\*Total Valuations may not sum due to rounding*

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## Laclede County

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Residential	94,405,610
Agricultural	10,513,570
Commercial	16,961,030
Forest Croplands	0
Total Assessed Valuation - Rural Land	121,880,210
Residential	73,509,690
Agricultural	133,830
Commercial	56,600,110
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	130,243,630
<b>Total Assessed Valuation - Real Property</b>	<b>252,123,840</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	99,200
Cattle	2,690,370
Hogs	28,670
Sheep and Goats	13,552
Poultry	879
All Other Livestock	13,498
Subtotal - Livestock	2,846,169
Farm Machinery	2,567,833
Vehicles including Recreational Vehicles	60,645,992
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	3,367,270
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	19,400
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	32,253,454
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>101,700,118</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>353,823,958</b>

Centrally Assessed Property	Commercial Real	Personal	
1 ConocoPhillips Pipe Line Co	93,156	1,054	94,209
2 Enbridge Pipeline (Ozark) LL	918,802	39,778	958,580
3 Explorer Pipeline Company	2,582,909	0	2,582,909
4 BNSF Railway Company	3,298,850	1,679,665	4,978,515
5 AT & T (formerly SBC)	114,816	110,047	224,863
6 Broadwing Communications	9,636	75,972	85,608
7 Century Tel of Missouri, LLC	691,397	465,708	1,157,106
8 CenturyTel Fiber Company II	146,325	68,607	214,932
9 Embarq (formerly Sprint-MO)	2,986,088	3,002,912	5,988,999
10 MCI Communications Servic	725,101	248,292	973,393
11 Spectra Communications Gr	315,997	162,933	478,930
12 Sho-Me Technologies, LLC	486	670	1,156
13 Stoutland Telephone Compa	860,709	456,336	1,317,044
14 Private Car Companies	0	605,118	605,118



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## Laclede County

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Centrally Assessed Property	Commercial Real	Personal	
<b>*Total Assessed Valuation- Public Utilities</b>	12,744,271	6,917,092	<b>19,661,363</b>
	<b>*Total for County</b>		<b>373,485,321</b>
<i>*Total Valuations may not sum due to rounding</i>			

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## Lafayette County

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Residential	101,252,763
Agricultural	20,479,484
Commercial	6,408,171
Forest Croplands	0
Total Assessed Valuation - Rural Land	128,140,418
Residential	118,478,184
Agricultural	317,671
Commercial	29,805,777
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	148,601,632
<b>Total Assessed Valuation - Real Property</b>	<b>276,742,050</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	58,900
Cattle	1,240,250
Hogs	340,825
Sheep and Goats	2,877
Poultry	15
All Other Livestock	0
Subtotal - Livestock	1,642,867
Farm Machinery	6,529,729
Vehicles including Recreational Vehicles	69,005,068
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	1,363,341
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	0
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	7,953,644
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>86,494,649</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>363,236,699</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Aquila, Inc.	3,413,121	396,362	3,809,483
2 Kansas City Power & Light C	7,869,133	1,068,396	8,937,529
3 BP Pipelines North America I	633,276	35,882	669,158
4 CCPS Transportation, LLC	128,948	8,285	137,234
5 Southern Star Central Gas Pi	986,415	21,356	1,007,772
6 Kansas City Southern Railwa	1,626,661	983,534	2,610,195
7 Union Pacific Railroad Comp	4,359,876	2,005,159	6,365,035
8 AT & T (formerly SBC)	346,088	331,712	677,800
9 AT&T Communications	836,930	957,409	1,794,339
10 CenturyTel Fiber Company II	97,255	45,600	142,854
11 Embarq (formerly Sprint-MO)	2,565,367	2,579,821	5,145,188
12 Missouri Network Alliance, L	18,451	31,653	50,104
13 Spectra Communications Gr	257,331	132,684	390,014
14 Alma Communications Com	312,493	147,411	459,904
15 Citizens Telephone Compan	1,377,715	1,050,797	2,428,512
16 Private Car Companies	0	1,304,400	1,304,400

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## **Lafayette County**

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<b>Centrally Assessed Property</b>	<b>Commercial Real</b>	<b>Personal</b>	
<b>*Total Assessed Valuation- Public Utilities</b>	24,829,059	11,100,462	<b>35,929,521</b>
	<b>*Total for County</b>		<b>399,166,220</b>
<i>*Total Valuations may not sum due to rounding</i>			

## Lawrence County

Residential	97,489,620
Agricultural	17,246,610
Commercial	14,318,700
Forest Croplands	0
Total Assessed Valuation - Rural Land	129,054,930
Residential	90,102,740
Agricultural	950,440
Commercial	41,053,970
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	132,107,150
<b>Total Assessed Valuation - Real Property</b>	<b>261,162,080</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	163,400
Cattle	3,822,430
Hogs	15,090
Sheep and Goats	16,230
Poultry	195,950
All Other Livestock	70,570
Subtotal - Livestock	4,283,670
Farm Machinery	2,532,300
Vehicles including Recreational Vehicles	65,822,150
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	1,000,310
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	30,100
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	29,176,220
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>102,844,750</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>364,006,830</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Empire District Electric Com	13,873,592	1,791,290	15,664,882
2 ConocoPhillips Pipe Line Co	128,921	1,458	130,379
3 Enbridge Pipeline (Ozark) LL	1,394,692	60,381	1,455,072
4 Explorer Pipeline Company	2,515,497	0	2,515,497
5 Magellan Pipe Line Compan	339,372	2,209	341,581
6 Razorback Pipeline, LLP	729,955	696	730,651
7 Southern Star Central Gas Pi	1,046,881	22,665	1,069,546
8 BNSF Railway Company	2,490,987	1,268,328	3,759,315
9 Missouri & Northern Arkansa	489,915	8,947	498,863
10 AT & T (formerly SBC)	2,243,193	2,150,014	4,393,207
11 AT&T Communications	278,436	318,518	596,954
12 Broadwing Communications	6,225	49,076	55,301
13 Century Tel of Missouri, LLC	1,917	1,291	3,208
14 CenturyTel Fiber Company II	79,633	37,338	116,971
15 Empire District Industries, In	101,796	24,938	126,733
16 MCI Communications Servic	729,369	249,753	979,122
17 McLeod Usa Network Servic	31,410	139,305	170,715

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## Lawrence County

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Centrally Assessed Property	Commercial Real	Personal	
18 Spectra Communications Gr	676,452	348,790	1,025,241
19 Windstream Missouri, f.k.a.	450,473	308,938	759,411
20 Choctaw Telephone Compan	86,818	46,153	132,971
21 Miller Telephone Company	307,287	201,910	509,197
22 Private Car Companies	0	992,611	992,611
<b>*Total Assessed Valuation- Public Utilities</b>	28,002,820	8,024,609	<b>36,027,429</b>
		<b>*Total for County</b>	<b>400,034,259</b>

*\*Total Valuations may not sum due to rounding*

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## Lewis County

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Residential	17,618,320
Agricultural	14,511,045
Commercial	1,874,800
Forest Croplands	0
Total Assessed Valuation - Rural Land	34,004,165
Residential	13,229,845
Agricultural	79,140
Commercial	8,688,326
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	21,997,311
<b>Total Assessed Valuation - Real Property</b>	<b>56,001,476</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	46,650
Cattle	1,043,735
Hogs	47,074
Sheep and Goats	23,944
Poultry	0
All Other Livestock	0
Subtotal - Livestock	1,161,403
Farm Machinery	2,542,131
Vehicles including Recreational Vehicles	19,202,454
Grain and Other Agricultural Crops	202,257
Manufactured Homes Used as Dwelling Units	363,441
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	4,160
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	6,544,869
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>30,020,715</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>86,022,191</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	5,301,674	549,040	5,850,715
2 CCPS Transportation, LLC	51,561	3,313	54,874
3 Kaneb Pipe Line Operating P	168,227	5,258	173,485
4 BNSF Railway Company	1,996,114	1,016,355	3,012,469
5 AT & T (formerly SBC)	221,795	212,582	434,377
6 Mark Twain Long Distance In	9,061	0	9,061
7 Spectra Communications Gr	906,633	467,475	1,374,107
8 Mark Twain Communications	348,900	240,480	589,381
9 Mark Twain Rural Telephone	207,526	123,935	331,461
10 Private Car Companies	0	366,153	366,153
<b>*Total Assessed Valuation- Public Utilities</b>	9,211,490	2,984,592	<b>12,196,082</b>
		<b>*Total for County</b>	<b>98,218,273</b>

*\*Total Valuations may not sum due to rounding*

## Lincoln County

Residential	233,143,210
Agricultural	18,493,490
Commercial	17,693,080
Forest Croplands	0
Total Assessed Valuation - Rural Land	269,329,780
Residential	97,405,020
Agricultural	585,300
Commercial	54,085,250
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	152,075,570
<b>Total Assessed Valuation - Real Property</b>	<b>421,405,350</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	68,560
Cattle	590,680
Hogs	38,640
Sheep and Goats	5,080
Poultry	292,490
All Other Livestock	170
Subtotal - Livestock	995,620
Farm Machinery	1,647,460
Vehicles including Recreational Vehicles	98,608,790
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	5,769,700
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	4,050
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	35,471,314
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>142,496,934</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>563,902,284</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	24,514,362	2,538,702	27,053,064
2 BP Pipelines North America I	213,874	12,118	225,993
3 Platte Pipe Line Company	497,876	8,781	506,657
4 Wood River Pipeline	545,890	10,964	556,854
5 Missouri Pipeline Company	1,033,690	31,486	1,065,176
6 BNSF Railway Company	1,931,485	983,448	2,914,933
7 AT & T (formerly SBC)	1,326,033	1,270,951	2,596,984
8 Century Tel of Missouri, LLC	2,994,268	2,016,866	5,011,134
9 CenturyTel Fiber Company II	73,297	34,367	107,664
10 Level 3 Communications LL	280,789	232,720	513,509
11 Windstream Missouri, f.k.a.	405,818	278,313	684,131
12 Private Car Companies	0	354,298	354,298
<b>*Total Assessed Valuation- Public Utilities</b>	33,817,381	7,773,015	<b>41,590,396</b>
<b>*Total for County</b>			<b>605,492,680</b>

*\*Total Valuations may not sum due to rounding*

## Linn County

Residential	17,013,390
Agricultural	12,959,090
Commercial	1,974,930
Forest Croplands	110
Total Assessed Valuation - Rural Land	31,947,520
Residential	27,204,940
Agricultural	137,080
Commercial	10,406,520
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	37,748,540
<b>Total Assessed Valuation - Real Property</b>	<b>69,696,060</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	29,250
Cattle	1,973,365
Hogs	68,323
Sheep and Goats	6,725
Poultry	0
All Other Livestock	27,350
Subtotal - Livestock	2,105,013
Farm Machinery	2,277,644
Vehicles including Recreational Vehicles	25,371,257
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	295,318
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	6,180
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	10,186,731
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>40,242,143</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>109,938,203</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	6,210,713	643,180	6,853,893
2BP Pipelines North America I	200,106	11,338	211,444
3Mid-America Pipeline Compa	223,211	16,309	239,520
4 Sinclair Pipeline Company	5,078	0	5,078
5 Wood River Pipeline	260,089	5,224	265,313
6BNSF Railway Company	3,176,978	1,617,612	4,794,590
7 AT & T (formerly SBC)	1,558,672	1,493,926	3,052,598
8 Windstream Missouri, f.k.a.	71,887	49,301	121,188
9 Chariton Valley Telephone C	436,164	146,638	582,802
10 Grand River Mutual Telepho	625,777	337,751	963,528
11 Green Hills Telephone Corpo	9,774	6,633	16,407
12 Northeast Missouri Rural Tel	48,061	32,332	80,392
13 Private Car Companies	0	582,763	582,763



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## **Linn County**

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<b>Centrally Assessed Property</b>	<b>Commercial Real</b>	<b>Personal</b>	
<b>*Total Assessed Valuation- Public Utilities</b>	12,826,508	4,943,008	<b>17,769,517</b>
	<b>*Total for County</b>		<b>127,707,720</b>
<i>*Total Valuations may not sum due to rounding</i>			

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## Livingston County

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Residential	21,441,590
Agricultural	13,740,980
Commercial	2,814,860
Forest Croplands	280
Total Assessed Valuation - Rural Land	37,997,710
Residential	41,425,330
Agricultural	96,560
Commercial	25,989,662
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	67,511,552
<b>Total Assessed Valuation - Real Property</b>	<b>105,509,262</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	34,450
Cattle	652,460
Hogs	55,601
Sheep and Goats	2,704
Poultry	18
All Other Livestock	226
Subtotal - Livestock	745,459
Farm Machinery	1,249,540
Vehicles including Recreational Vehicles	26,411,024
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	225,366
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	15,910
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	13,909,553
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>42,556,852</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>148,066,114</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	1,216,547	125,985	1,342,532
2 Aquila, Inc.	330,773	38,412	369,186
3 Kansas City Power & Light C	5,379	730	6,110
4 BP Products North America I	77,961	11,400	89,362
5 Mid-America Pipeline Compa	311,677	22,773	334,451
6 BNSF Railway Company	285,291	145,261	430,552
7 Iowa, Chicago & Eastern Rai	1,384,927	83,486	1,468,413
8 Union Pacific Railroad Comp	330,212	151,868	482,080
9 AT & T (formerly SBC)	1,994,562	1,911,711	3,906,272
10 AT&T Communications	39,576	45,273	84,849
11 Missouri Network Alliance, L	29,140	49,990	79,130
12 Spectra Communications Gr	4,572	2,357	6,929
13 Chariton Valley Telephone C	121,638	40,895	162,533
14 Grand River Mutual Telepho	163,766	88,389	252,155
15 Green Hills Telephone Corpo	365,970	248,375	614,345
16 Private Car Companies	0	612,062	612,062

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## Livingston County

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Centrally Assessed Property	Commercial Real	Personal	
<b>*Total Assessed Valuation- Public Utilities</b>	6,661,991	3,578,969	<b>10,240,960</b>
	<b>*Total for County</b>		<b>158,307,074</b>
<i>*Total Valuations may not sum due to rounding</i>			

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## McDonald County

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Residential	62,285,640
Agricultural	12,426,130
Commercial	26,918,200
Forest Croplands	100
Total Assessed Valuation - Rural Land	101,630,070
Residential	18,499,880
Agricultural	156,430
Commercial	9,158,160
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	27,814,470
<b>Total Assessed Valuation - Real Property</b>	<b>129,444,540</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	81,450
Cattle	1,509,915
Hogs	32,596
Sheep and Goats	5,470
Poultry	855,305
All Other Livestock	0
Subtotal - Livestock	2,484,736
Farm Machinery	1,598,558
Vehicles including Recreational Vehicles	33,284,854
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	1,666,519
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	37,906
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	199,200,878
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>238,273,451</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>367,717,991</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Empire District Electric Com	5,210,515	672,756	5,883,271
2 Razorback Pipeline, LLP	203,708	194	203,903
3 Centerpoint Energy Gas Tra	120,120	0	120,120
4 Southern Star Central Gas Pi	523,086	11,325	534,411
5 Kansas City Southern Railwa	928,192	561,217	1,489,409
6 AT & T (formerly SBC)	133,770	128,213	261,983
7 AT&T Communications	10,705	12,246	22,951
8 Broadwing Communications	11,153	87,936	99,089
9 CenturyTel Fiber Company II	65,921	30,909	96,830
10 CenturyTel of Northwest Ark	67,419	35,235	102,654
11 Empire District Industries, In	14,425	3,534	17,959
12 MCI Communications Servic	429,484	147,066	576,550
13 Windstream Missouri, f.k.a.	66,175	45,383	111,558
14 Goodman Telephone Compa	968,102	205,816	1,173,918
15 Le Ru Telephone Company	721,111	507,273	1,228,384
16 McDonald County Telephone	1,256,109	839,718	2,095,827
17 Ozark Telephone Company	1,783,673	771,862	2,555,535

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## McDonald County

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Centrally Assessed Property	Commercial Real	Personal	
18 Seneca Telephone Company	403,432	229,382	632,814
19 Private Car Companies	0	355,145	355,145
<b>*Total Assessed Valuation- Public Utilities</b>	12,917,100	4,645,210	<b>17,562,310</b>
		<b>*Total for County</b>	<b>385,280,301</b>

*\*Total Valuations may not sum due to rounding*

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## Macon County

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Residential	32,545,930
Agricultural	16,670,580
Commercial	5,253,260
Forest Croplands	140
Total Assessed Valuation - Rural Land	54,469,910
Residential	36,724,420
Agricultural	93,430
Commercial	15,266,552
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	52,084,402
<b>Total Assessed Valuation - Real Property</b>	<b>106,554,312</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	91,200
Cattle	2,096,950
Hogs	274,939
Sheep and Goats	11,835
Poultry	0
All Other Livestock	5,116
Subtotal - Livestock	2,480,040
Farm Machinery	3,391,126
Vehicles including Recreational Vehicles	32,393,928
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	420,290
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	14,400
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	7,085,671
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>45,785,455</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>152,339,767</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	2,121,389	219,691	2,341,080
2BP Pipelines North America I	713,105	40,405	753,510
3CCPS Transportation, LLC	6,457	415	6,872
4Mid-America Pipeline Compa	344,399	25,164	369,564
5Sinclair Pipeline Company	13,410	0	13,410
6Wood River Pipeline	587,030	11,790	598,820
7BNSF Railway Company	6,483,214	3,301,038	9,784,253
8AT & T (formerly SBC)	187,031	179,262	366,294
9Chariton Valley Telecom	2,564,886	148,634	2,713,520
10Spectra Communications Gr	940,738	485,060	1,425,799
11Chariton Valley Telephone C	1,856,152	624,037	2,480,189
12Mark Twain Rural Telephone	7,339	4,383	11,722
13Northeast Missouri Rural Tel	4,189	2,818	7,008
14Private Car Companies	0	1,189,236	1,189,236

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## **Macon County**

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<b>Centrally Assessed Property</b>	<b>Commercial Real</b>	<b>Personal</b>	
<b>*Total Assessed Valuation- Public Utilities</b>	15,829,340	6,231,935	<b>22,061,275</b>
	<b>*Total for County</b>		<b>174,401,042</b>
<i>*Total Valuations may not sum due to rounding</i>			

## Madison County

Residential	36,303,020
Agricultural	4,580,830
Commercial	5,259,890
Forest Croplands	25,930
Total Assessed Valuation - Rural Land	46,169,670
Residential	19,124,570
Agricultural	37,990
Commercial	9,929,230
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	29,091,790
<b>Total Assessed Valuation - Real Property</b>	<b>75,261,460</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	16,550
Cattle	510,095
Hogs	93,576
Sheep and Goats	2,406
Poultry	0
All Other Livestock	0
Subtotal - Livestock	622,627
Farm Machinery	539,889
Vehicles including Recreational Vehicles	22,171,610
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	455,450
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	0
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	3,201,235
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>26,990,811</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>102,252,271</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	1,053,202	109,069	1,162,271
2 Mobil Pipe Line Company	332,382	2,099	334,482
3 Centerpoint Energy - Mississ	1,504,211	21,376	1,525,587
4 AT & T (formerly SBC)	2,817,136	2,700,116	5,517,252
5 Spectra Communications Gr	105,245	54,266	159,511
6 Windstream Missouri, f.k.a.	121,812	83,539	205,351
<b>*Total Assessed Valuation- Public Utilities</b>	5,933,988	2,970,466	<b>8,904,454</b>
	<b>*Total for County</b>		<b>111,156,725</b>

*\*Total Valuations may not sum due to rounding*



## Maries County

Residential	36,491,710
Agricultural	6,776,110
Commercial	5,306,900
Forest Croplands	3,690
Total Assessed Valuation - Rural Land	48,578,410
Residential	9,911,900
Agricultural	320,890
Commercial	4,118,570
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	14,351,360
<b>Total Assessed Valuation - Real Property</b>	<b>62,929,770</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	48,700
Cattle	1,851,250
Hogs	109,126
Sheep and Goats	3,798
Poultry	360
All Other Livestock	23,490
Subtotal - Livestock	2,036,724
Farm Machinery	1,181,320
Vehicles including Recreational Vehicles	18,872,840
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	606,350
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	14,580
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	7,802,590
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>30,514,404</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>93,444,174</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	3,479,102	360,295	3,839,397
2 ConocoPhillips Pipe Line Co	146,429	1,656	148,085
3 Enbridge Pipeline (Ozark) LL	1,660,033	71,868	1,731,901
4 Explorer Pipeline Company	4,028,696	0	4,028,696
5 Missouri Central Railroad Co	74,909	0	74,909
6 AT & T (formerly SBC)	1,244,067	1,192,390	2,436,457
7 Century Tel of Missouri, LLC	1,103,415	743,233	1,846,648
8 Embarras (formerly Sprint-MO)	127,641	128,360	256,001
9 Global Crossing Telephone I	10,662	62,777	73,439
10 MCI Communications Servic	497,627	170,399	668,026
11 Qwest Communications Cor	59,979	106,747	166,726
12 Windstream Missouri, f.k.a.	390,010	267,472	657,482
13 Kalitta Charters, LLC	0	58	58
14 Private Car Companies	0	143,616	143,616

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## **Maries County**

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<b>Centrally Assessed Property</b>	<b>Commercial Real</b>	<b>Personal</b>	
<b>*Total Assessed Valuation- Public Utilities</b>	12,822,569	3,248,873	<b>16,071,442</b>
	<b>*Total for County</b>		<b>109,515,616</b>
<i>*Total Valuations may not sum due to rounding</i>			

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## Marion County

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Residential	43,792,640
Agricultural	12,126,460
Commercial	17,489,650
Forest Croplands	0
Total Assessed Valuation - Rural Land	73,408,750
Residential	103,257,970
Agricultural	100,770
Commercial	49,236,940
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	152,595,680
<b>Total Assessed Valuation - Real Property</b>	<b>226,004,430</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	30,450
Cattle	728,505
Hogs	185,250
Sheep and Goats	4,090
Poultry	0
All Other Livestock	350
Subtotal - Livestock	948,645
Farm Machinery	1,660,795
Vehicles including Recreational Vehicles	49,901,115
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	338,975
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	14,215
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	44,525,605
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>97,389,350</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>323,393,780</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	1,420,653	147,123	1,567,776
2BP Pipelines North America I	41,377	2,344	43,721
3CCPS Transportation, LLC	177,327	11,394	188,721
4Kaneb Pipe Line Operating P	203,996	6,376	210,373
5Magellan Pipe Line Compan	184,626	1,202	185,828
6Panhandle Eastern Pipe Line	562,662	3,830	566,492
7BNSF Railway Company	3,972,839	2,022,838	5,995,676
8Norfolk Southern Corporation	1,199,045	444,607	1,643,651
9AT & T (formerly SBC)	1,494,520	1,432,440	2,926,960
10CenturyTel Fiber Company II	84,120	39,442	123,562
11Spectra Communications Gr	607,472	313,222	920,694
12Mark Twain Rural Telephone	349,250	208,574	557,824
13Private Car Companies	0	883,205	883,205

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## Marion County

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Centrally Assessed Property	Commercial Real	Personal	
<b>*Total Assessed Valuation- Public Utilities</b>	10,297,887	5,516,596	<b>15,814,484</b>
	<b>*Total for County</b>		<b>339,208,264</b>
<i>*Total Valuations may not sum due to rounding</i>			

## Mercer County

Residential	6,956,790
Agricultural	15,979,900
Commercial	1,643,440
Forest Croplands	0
Total Assessed Valuation - Rural Land	24,580,130
Residential	3,311,000
Agricultural	27,170
Commercial	1,182,920
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	4,521,090
<b>Total Assessed Valuation - Real Property</b>	<b>29,101,220</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	54,540
Cattle	1,168,300
Hogs	2,594,537
Sheep and Goats	3,185
Poultry	6
All Other Livestock	6,530
Subtotal - Livestock	3,827,098
Farm Machinery	2,080,845
Vehicles including Recreational Vehicles	9,762,200
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	89,810
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	1,280
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	6,494,450
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>22,255,683</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>51,356,903</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Aquila, Inc.	203,329	23,612	226,942
2 Wood River Pipeline	320,018	6,427	326,446
3 ANR Pipeline Company	33,886	813	34,699
4 Union Pacific Railroad Comp	2,338,548	1,075,526	3,414,074
5 Grand River Mutual Telepho	907,894	490,018	1,397,912
6 Private Car Companies	0	365,815	365,815
<b>*Total Assessed Valuation- Public Utilities</b>	3,803,676	1,962,212	<b>5,765,887</b>
	<b>*Total for County</b>		<b>57,122,790</b>

*\*Total Valuations may not sum due to rounding*

## Miller County

Residential	111,865,160
Agricultural	8,881,770
Commercial	13,871,980
Forest Croplands	240
Total Assessed Valuation - Rural Land	134,619,150
Residential	75,213,630
Agricultural	109,360
Commercial	71,973,190
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	147,296,180
<b>Total Assessed Valuation - Real Property</b>	<b>281,915,330</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	50,700
Cattle	1,782,095
Hogs	567,868
Sheep and Goats	3,988
Poultry	467,447
All Other Livestock	32,556
Subtotal - Livestock	2,904,654
Farm Machinery	1,873,160
Vehicles including Recreational Vehicles	46,573,976
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	1,596,524
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	0
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	14,039,499
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>66,987,813</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>348,903,143</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	18,715,459	1,938,169	20,653,628
2 Missouri Central Railroad Co	190,011	0	190,011
3 AT & T (formerly SBC)	3,551,730	3,404,196	6,955,926
4 CenturyTel Fiber Company II	80,808	37,888	118,696
5 Embarq (formerly Sprint-MO)	324,314	326,141	650,455
6 Global Crossing Telephone I	27,670	162,922	190,592
7 MCI Communications Servic	306,002	104,782	410,785
8 Qwest Communications Cor	155,660	277,035	432,695
9 Windstream Missouri, f.k.a.	817,127	560,391	1,377,518
10 Mid Missouri Telephone Com	13,660	8,137	21,797
11 Sho-Me Technologies, LLC	139	192	332
12 Private Car Companies	0	364,290	364,290
<b>*Total Assessed Valuation- Public Utilities</b>	24,182,579	7,184,144	<b>31,366,724</b>
<b>*Total for County</b>			<b>380,269,867</b>

*\*Total Valuations may not sum due to rounding*

## Mississippi County

Residential	16,807,760
Agricultural	25,123,370
Commercial	4,315,710
Forest Croplands	0
Total Assessed Valuation - Rural Land	46,246,840
Residential	28,512,630
Agricultural	416,710
Commercial	10,701,030
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	39,630,370
<b>Total Assessed Valuation - Real Property</b>	<b>85,877,210</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	5,480
Cattle	10,910
Hogs	43,410
Sheep and Goats	0
Poultry	28,560
All Other Livestock	0
Subtotal - Livestock	88,360
Farm Machinery	6,089,080
Vehicles including Recreational Vehicles	24,685,405
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	261,850
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	0
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	4,387,480
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>35,512,175</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>121,389,385</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	5,850,454	605,872	6,456,326
2 AT & T (formerly SBC)	2,533,012	2,427,794	4,960,806
3 CenturyTel Fiber Company II	28,984	13,590	42,573
<b>*Total Assessed Valuation- Public Utilities</b>	8,412,450	3,047,256	<b>11,459,706</b>
	<b>*Total for County</b>		<b>132,849,091</b>

*\*Total Valuations may not sum due to rounding*

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## Moniteau County

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Residential	38,391,100
Agricultural	9,732,170
Commercial	5,010,552
Forest Croplands	0
Total Assessed Valuation - Rural Land	53,133,822
Residential	38,407,000
Agricultural	265,710
Commercial	13,609,626
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	52,282,336
<b>Total Assessed Valuation - Real Property</b>	<b>105,416,158</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	47,250
Cattle	2,408,600
Hogs	172,515
Sheep and Goats	9,224
Poultry	384,370
All Other Livestock	1,857
Subtotal - Livestock	3,023,816
Farm Machinery	2,460,849
Vehicles including Recreational Vehicles	29,327,798
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	618,865
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	16,000
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	6,147,852
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>41,595,180</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>147,011,338</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	4,325,799	447,979	4,773,778
2 ConocoPhillips Pipe Line Co	88,575	1,002	89,577
3 Magellan Pipe Line Compan	123,651	805	124,456
4 Panhandle Eastern Pipe Line	848,033	5,773	853,806
5 Southern Star Central Gas Pi	98,234	2,127	100,360
6 Union Pacific Railroad Comp	4,174,741	1,920,013	6,094,754
7 AT & T (formerly SBC)	8,976	8,603	17,579
8 AT&T Communications	156,789	179,360	336,149
9 Century Tel of Missouri, LLC	367,665	247,650	615,315
10 Embarq (formerly Sprint-MO)	1,613,688	1,622,780	3,236,469
11 Level 3 Communications LL	367,879	304,901	672,780
12 Savvis, Inc.	5,688	0	5,688
13 Sprint Communication Comp	180,979	1,641,769	1,822,748
14 Mid Missouri Telephone Com	669,889	399,026	1,068,915
15 Private Car Companies	0	653,047	653,047



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## **Moniteau County**

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<b>Centrally Assessed Property</b>	<b>Commercial Real</b>	<b>Personal</b>	
<b>*Total Assessed Valuation- Public Utilities</b>	13,030,586	7,434,834	<b>20,465,420</b>
	<b>*Total for County</b>		<b>167,476,758</b>
<i>*Total Valuations may not sum due to rounding</i>			

## Monroe County

Residential	22,609,210
Agricultural	19,923,520
Commercial	3,352,040
Forest Croplands	0
Total Assessed Valuation - Rural Land	45,884,770
Residential	14,476,900
Agricultural	79,350
Commercial	6,256,050
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	20,812,300
<b>Total Assessed Valuation - Real Property</b>	<b>66,697,070</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	43,800
Cattle	1,267,509
Hogs	501,634
Sheep and Goats	7,393
Poultry	0
All Other Livestock	0
Subtotal - Livestock	1,820,336
Farm Machinery	1,875,563
Vehicles including Recreational Vehicles	18,928,305
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	533,565
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	1,800
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	6,422,885
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>29,582,454</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>96,279,524</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	1,402,670	145,260	1,547,931
2 BP Pipelines North America I	83,895	4,754	88,648
3 Magellan Pipe Line Compan	22,349	145	22,495
4 Wood River Pipeline	513,453	10,312	523,766
5 BNSF Railway Company	470,869	239,751	710,619
6 Norfolk Southern Corporation	5,328,650	1,975,867	7,304,516
7 AT & T (formerly SBC)	220,702	211,534	432,236
8 Century Tel of Missouri, LLC	38,273	25,780	64,053
9 Spectra Communications Gr	1,014,010	522,840	1,536,850
10 Windstream Missouri, f.k.a.	344,071	235,966	580,037
11 Chariton Valley Telephone C	49,641	16,689	66,330
12 Private Car Companies	0	772,783	772,783
<b>*Total Assessed Valuation- Public Utilities</b>	9,488,582	4,161,682	<b>13,650,263</b>
<b>*Total for County</b>			<b>109,929,787</b>

*\*Total Valuations may not sum due to rounding*

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## Montgomery County

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Residential	44,057,560
Agricultural	17,671,820
Commercial	7,554,080
Forest Croplands	0
Total Assessed Valuation - Rural Land	69,283,460
Residential	31,152,960
Agricultural	366,580
Commercial	18,423,430
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	49,942,970
<b>Total Assessed Valuation - Real Property</b>	<b>119,226,430</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	32,720
Cattle	715,410
Hogs	117,664
Sheep and Goats	18,217
Poultry	1,700
All Other Livestock	0
Subtotal - Livestock	885,711
Farm Machinery	908,800
Vehicles including Recreational Vehicles	23,547,572
Grain and Other Agricultural Crops	9,060
Manufactured Homes Used as Dwelling Units	474,760
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	40,570
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	7,033,351
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>32,899,824</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>152,126,254</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	13,363,432	1,383,914	14,747,346
2 Kaneb Pipe Line Operating P	295,373	9,232	304,605
3 Platte Pipe Line Company	386,848	6,823	393,671
4 Wood River Pipeline	252,178	5,065	257,242
5 Panhandle Eastern Pipe Line	87,505	596	88,100
6 Southern Star Central Gas Pi	233,881	5,064	238,945
7 Norfolk Southern Corporation	3,474,863	1,288,482	4,763,345
8 AT & T (formerly SBC)	2,363,841	2,265,650	4,629,491
9 AT&T Communications	500,752	572,838	1,073,590
10 Century Tel of Missouri, LLC	455,112	306,552	761,664
11 CenturyTel Fiber Company II	73,259	34,349	107,608
12 Level 3 Communications LL	437,799	362,850	800,649
13 Savvis, Inc.	3,063	0	3,063
14 Windstream Missouri, f.k.a.	354,211	242,920	597,131
15 Kingdom Telephone Compa	424,519	285,227	709,745
16 New Florence Telephone Co	109,486	53,842	163,328
17 Private Car Companies	0	447,615	447,615

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## Montgomery County

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Centrally Assessed Property	Commercial Real	Personal	
<b>*Total Assessed Valuation- Public Utilities</b>	22,816,120	7,271,018	<b>30,087,139</b>
	<b>*Total for County</b>		<b>182,213,393</b>
<i>*Total Valuations may not sum due to rounding</i>			

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## Morgan County

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Residential	274,127,450
Agricultural	17,711,790
Commercial	16,847,590
Forest Croplands	4,790
Total Assessed Valuation - Rural Land	308,691,620
Residential	31,901,330
Agricultural	2,578,450
Commercial	23,086,320
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	57,566,100
<b>Total Assessed Valuation - Real Property</b>	<b>366,257,720</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	85,600
Cattle	1,652,165
Hogs	127,261
Sheep and Goats	9,230
Poultry	770,522
All Other Livestock	0
Subtotal - Livestock	2,644,778
Farm Machinery	959,630
Vehicles including Recreational Vehicles	58,729,130
Grain and Other Agricultural Crops	10,090
Manufactured Homes Used as Dwelling Units	1,839,910
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	37,690
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	7,989,710
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>72,210,938</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>438,468,658</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	9,776,432	1,012,445	10,788,878
2 ConocoPhillips Pipe Line Co	60,298	682	60,980
3 Magellan Pipe Line Compan	178,796	1,164	179,959
4 Missouri Central Railroad Co	234,533	0	234,533
5 Union Pacific Railroad Comp	718,887	330,625	1,049,512
6 AT & T (formerly SBC)	3,973,997	3,808,923	7,782,920
7 Embarq (formerly Sprint-MO)	302,343	304,047	606,390
8 Global Crossing Telephone I	34,143	201,037	235,180
9 Level 3 Communications LL	152,686	126,547	279,233
10 MCI Communications Servic	377,701	129,334	507,035
11 Qwest Communications Cor	192,075	341,846	533,921
12 Savvis, Inc.	2,846	0	2,846
13 Sprint Communication Comp	44,197	400,941	445,139
14 Windstream Missouri, f.k.a.	581,075	398,505	979,580
15 Mid Missouri Telephone Com	194,181	115,666	309,847
16 Private Car Companies	0	562,101	562,101

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## **Morgan County**

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<b>Centrally Assessed Property</b>	<b>Commercial Real</b>	<b>Personal</b>	
<b>*Total Assessed Valuation- Public Utilities</b>	16,824,192	7,733,863	<b>24,558,055</b>
	<b>*Total for County</b>		<b>463,026,713</b>
<i>*Total Valuations may not sum due to rounding</i>			

## New Madrid County

Residential	17,056,430
Agricultural	32,411,850
Commercial	99,655,730
Forest Croplands	0
Total Assessed Valuation - Rural Land	149,124,010
Residential	51,110,540
Agricultural	876,520
Commercial	34,470,180
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	86,457,240
<b>Total Assessed Valuation - Real Property</b>	<b>235,581,250</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	4,550
Cattle	16,895
Hogs	12
Sheep and Goats	228
Poultry	52
All Other Livestock	917
Subtotal - Livestock	22,654
Farm Machinery	13,357,501
Vehicles including Recreational Vehicles	38,188,408
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	715,062
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	7,950
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	77,703,913
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>129,995,488</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>365,576,738</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	10,250,283	1,061,517	11,311,800
2 Entergy Arkansas Inc.	1,281,605	0	1,281,605
3 BNSF Railway Company	3,086,498	1,571,542	4,658,040
4 Union Pacific Railroad Comp	3,322,686	1,528,143	4,850,830
5 AT & T (formerly SBC)	4,254,203	4,077,489	8,331,692
6 AT&T Communications	384,728	440,111	824,840
7 CenturyTel Fiber Company II	111,255	52,164	163,420
8 BPS Telephone Company	140,831	105,621	246,453
9 Private Car Companies	0	1,085,927	1,085,927
<b>*Total Assessed Valuation- Public Utilities</b>	22,832,090	9,922,517	<b>32,754,607</b>
<b>*Total for County</b>			<b>398,331,345</b>

*\*Total Valuations may not sum due to rounding*

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## Newton County

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Residential	125,175,180
Agricultural	20,350,170
Commercial	26,639,440
Forest Croplands	0
Total Assessed Valuation - Rural Land	172,164,790
Residential	173,020,260
Agricultural	2,952,230
Commercial	96,480,977
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	272,453,467
<b>Total Assessed Valuation - Real Property</b>	<b>444,618,257</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	98,300
Cattle	2,370,545
Hogs	4,547
Sheep and Goats	12,165
Poultry	1,339,830
All Other Livestock	0
Subtotal - Livestock	3,825,387
Farm Machinery	1,261,765
Vehicles including Recreational Vehicles	107,551,560
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	3,573,070
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	0
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	52,304,162
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>168,515,944</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>613,134,201</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Empire District Electric Com	21,023,039	2,714,392	23,737,431
2 ConocoPhillips Pipe Line Co	137,355	1,554	138,909
3 Enbridge Pipeline (Ozark) LL	1,589,512	68,815	1,658,327
4 Explorer Pipeline Company	2,886,840	0	2,886,840
5 Southern Star Central Gas Pi	1,811,118	39,211	1,850,329
6 BNSF Railway Company	3,776,182	1,922,707	5,698,888
7 Kansas City Southern Railwa	1,099,490	664,789	1,764,279
8 AT & T (formerly SBC)	4,734,926	4,538,244	9,273,170
9 Broadwing Communications	10,079	79,465	89,544
10 CenturyTel Fiber Company II	74,857	35,098	109,955
11 Empire District Industries, In	348,512	85,377	433,889
12 MCI Communications Servic	965,663	330,666	1,296,330
13 Spectra Communications Gr	161,839	83,447	245,286
14 Windstream Missouri, f.k.a.	441,573	302,834	744,408
15 Goodman Telephone Compa	123,499	26,256	149,755
16 Granby Telephone Company	417,444	576,883	994,327
17 Le Ru Telephone Company	153,981	108,319	262,300



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## Newton County

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Centrally Assessed Property	Commercial Real	Personal	
18 Seneca Telephone Company	1,185,846	674,245	1,860,092
19 Private Car Companies	0	1,113,364	1,113,364
<b>*Total Assessed Valuation- Public Utilities</b>	40,941,755	13,365,666	<b>54,307,421</b>
		<b>*Total for County</b>	<b>667,441,622</b>

*\*Total Valuations may not sum due to rounding*

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## Nodaway County

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Residential	34,817,450
Agricultural	31,701,690
Commercial	15,571,229
Forest Croplands	0
Total Assessed Valuation - Rural Land	82,090,369
Residential	64,699,680
Agricultural	127,000
Commercial	29,007,820
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	93,834,500
<b>Total Assessed Valuation - Real Property</b>	<b>175,924,869</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	72,450
Cattle	2,351,810
Hogs	129,390
Sheep and Goats	20,390
Poultry	0
All Other Livestock	80
Subtotal - Livestock	2,574,120
Farm Machinery	3,931,580
Vehicles including Recreational Vehicles	41,152,230
Grain and Other Agricultural Crops	67,420
Manufactured Homes Used as Dwelling Units	526,300
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	14,800
Pollution Control Tools and Equipment	1,365,440
All Other Tangible Personal Property on the Assessor's Book	38,276,343
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>87,908,233</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>263,833,102</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Aquila, Inc.	4,438,392	515,426	4,953,818
2 BP Products North America I	259,558	37,955	297,513
3 Magellan Pipe Line Compan	52,351	341	52,692
4 ANR Pipeline Company	1,827,539	43,833	1,871,372
5 AT & T (formerly SBC)	226,716	217,298	444,014
6 Embarq (formerly Sprint-MO)	1,356,798	1,364,442	2,721,240
7 Fiber Four	36,458	5,475	41,933
8 Iowa Telecommunication Ser	10,508	0	10,508
9 Spectra Communications Gr	13,502	6,962	20,464
10 First Fiber Corporation	66,682	17,300	83,983
11 Grand River Mutual Telepho	784,162	423,237	1,207,398
12 Holway Telephone Company	27,394	16,954	44,348
13 Iamo Telephone Company	161,977	143,556	305,533

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## **Nodaway County**

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<b>Centrally Assessed Property</b>	<b>Commercial Real</b>	<b>Personal</b>	
<b>*Total Assessed Valuation- Public Utilities</b>	9,262,038	2,792,779	<b>12,054,818</b>
	<b>*Total for County</b>		<b>275,887,920</b>
<i>*Total Valuations may not sum due to rounding</i>			

## Oregon County

Residential	22,856,255
Agricultural	6,144,769
Commercial	3,121,231
Forest Croplands	2,018
Total Assessed Valuation - Rural Land	32,124,273
Residential	8,924,494
Agricultural	70,370
Commercial	7,172,536
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	16,167,400
<b>Total Assessed Valuation - Real Property</b>	<b>48,291,673</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	56,100
Cattle	2,064,135
Hogs	5,745
Sheep and Goats	30,740
Poultry	0
All Other Livestock	2,340
Subtotal - Livestock	2,159,060
Farm Machinery	1,625,905
Vehicles including Recreational Vehicles	17,552,982
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	530,887
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	2,100
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	2,470,661
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>24,341,595</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>72,633,268</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Entergy Arkansas Inc.	221,042	0	221,042
2 BNSF Railway Company	1,318,432	671,302	1,989,734
3 Century Tel of Missouri, LLC	2,735,881	1,842,823	4,578,704
4 Spectra Communications Gr	39,243	20,234	59,477
5 Windstream Missouri, f.k.a.	240,812	165,151	405,962
6 Peace Valley Telephone Co	1,416	3,493	4,909
7 Private Car Companies	0	241,844	241,844
<b>*Total Assessed Valuation- Public Utilities</b>	4,556,825	2,944,847	<b>7,501,672</b>
	<b>*Total for County</b>		<b>80,134,940</b>

*\*Total Valuations may not sum due to rounding*

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## Osage County

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Residential	69,929,250
Agricultural	9,746,090
Commercial	11,565,570
Forest Croplands	0
Total Assessed Valuation - Rural Land	91,240,910
Residential	10,510,650
Agricultural	17,560
Commercial	7,545,930
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	18,074,140
<b>Total Assessed Valuation - Real Property</b>	<b>109,315,050</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	28,950
Cattle	2,524,050
Hogs	295,704
Sheep and Goats	2,575
Poultry	197,080
All Other Livestock	0
Subtotal - Livestock	3,048,359
Farm Machinery	3,398,950
Vehicles including Recreational Vehicles	32,965,286
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	0
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	0
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	1,902,775
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>41,315,370</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>150,630,420</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	9,598,701	994,040	10,592,740
2 ConocoPhillips Pipe Line Co	92,099	1,042	93,140
3 Missouri Central Railroad Co	237,536	0	237,536
4 Union Pacific Railroad Comp	2,575,650	1,184,573	3,760,223
5 AT & T (formerly SBC)	2,849,166	2,730,815	5,579,981
6 Century Tel of Missouri, LLC	1,270,911	856,055	2,126,965
7 Embarq (formerly Sprint-MO)	23,868	24,003	47,871
8 Global Crossing Telephone I	34,778	204,773	239,551
9 MCI Communications Servic	567,477	194,318	761,794
10 Qwest Communications Cor	195,646	348,200	543,845
11 Sprint Communication Comp	171,623	1,556,894	1,728,517
12 Fidelity Telephone Company	148	144	292
13 Private Car Companies	0	858,309	858,309

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## Osage County

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Centrally Assessed Property	Commercial Real	Personal	
<b>*Total Assessed Valuation- Public Utilities</b>	17,617,602	8,953,165	<b>26,570,767</b>
	<b>*Total for County</b>		<b>177,201,187</b>
<i>*Total Valuations may not sum due to rounding</i>			

## Ozark County

Residential	42,803,940
Agricultural	5,156,250
Commercial	7,171,890
Forest Croplands	8,820
Total Assessed Valuation - Rural Land	55,140,900
Residential	6,061,090
Agricultural	37,950
Commercial	4,884,380
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	10,983,420
<b>Total Assessed Valuation - Real Property</b>	<b>66,124,320</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	38,050
Cattle	1,854,910
Hogs	863
Sheep and Goats	10,282
Poultry	0
All Other Livestock	250
Subtotal - Livestock	1,904,355
Farm Machinery	623,425
Vehicles including Recreational Vehicles	19,393,415
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	411,370
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	4,200
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	1,838,398
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>24,175,163</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>90,299,483</b>

Centrally Assessed Property	Commercial Real	Personal	
1 AT & T (formerly SBC)	9,021	8,647	17,668
2 Century Tel of Missouri, LLC	4,344,839	2,926,578	7,271,416
3 Sho-Me Technologies, LLC	3,519	4,851	8,369
<b>*Total Assessed Valuation- Public Utilities</b>	4,357,379	2,940,075	<b>7,297,453</b>
	<b>*Total for County</b>		<b>97,596,936</b>

*\*Total Valuations may not sum due to rounding*

## Pemiscot County

Residential	16,875,940
Agricultural	21,580,730
Commercial	6,817,883
Forest Croplands	0
Total Assessed Valuation - Rural Land	45,274,553
Residential	35,338,950
Agricultural	252,810
Commercial	19,543,236
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	55,134,996
<b>Total Assessed Valuation - Real Property</b>	<b>100,409,549</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	2,150
Cattle	3,090
Hogs	80
Sheep and Goats	0
Poultry	0
All Other Livestock	0
Subtotal - Livestock	5,320
Farm Machinery	2,442,520
Vehicles including Recreational Vehicles	25,666,234
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	299,450
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	5,800
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	12,616,293
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>41,035,617</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>141,445,166</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	11,070,606	1,146,470	12,217,075
2 Entergy Arkansas Inc.	5,091,577	0	5,091,577
3 BNSF Railway Company	3,304,390	1,682,486	4,986,876
4 AT & T (formerly SBC)	2,873,769	2,754,397	5,628,166
5 AT&T Communications	426,359	487,734	914,093
6 CenturyTel Fiber Company II	166,238	77,944	244,182
7 BPS Telephone Company	631,502	473,617	1,105,119
8 Private Car Companies	0	606,134	606,134
<b>*Total Assessed Valuation- Public Utilities</b>	23,564,440	7,228,783	<b>30,793,223</b>
	<b>*Total for County</b>		<b>172,238,389</b>

*\*Total Valuations may not sum due to rounding*



## Perry County

Residential	70,166,072
Agricultural	10,694,581
Commercial	15,038,640
Forest Croplands	2,715
Total Assessed Valuation - Rural Land	95,902,008
Residential	56,989,508
Agricultural	104,582
Commercial	33,497,942
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	90,592,032
<b>Total Assessed Valuation - Real Property</b>	<b>186,494,040</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	40,100
Cattle	1,360,405
Hogs	26,163
Sheep and Goats	3,140
Poultry	0
All Other Livestock	0
Subtotal - Livestock	1,429,808
Farm Machinery	2,598,815
Vehicles including Recreational Vehicles	43,297,360
Grain and Other Agricultural Crops	21,096
Manufactured Homes Used as Dwelling Units	850,256
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	1,200
Pollution Control Tools and Equipment	97,729
All Other Tangible Personal Property on the Assessor's Book	20,817,637
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>69,113,901</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>255,607,941</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	988,463	102,365	1,090,828
2 Mobil Pipe Line Company	420,406	2,655	423,061
3 Natural Gas Pipeline Compa	576,973	230,067	807,040
4 BNSF Railway Company	3,257,303	1,658,511	4,915,814
5 AT & T (formerly SBC)	3,292,483	3,155,718	6,448,200
6 AT&T Communications	261,135	298,727	559,862
7 CenturyTel Fiber Company II	59,990	28,127	88,117
8 Ameriflight Inc.	0	18	18
9 Kalitta Charters, LLC	0	289	289
10 Private Car Companies	0	597,497	597,497
<b>*Total Assessed Valuation- Public Utilities</b>	8,856,752	6,073,974	<b>14,930,726</b>
	<b>*Total for County</b>		<b>270,538,667</b>

*\*Total Valuations may not sum due to rounding*

## Pettis County

Residential	132,588,940
Agricultural	19,236,120
Commercial	42,532,648
Forest Croplands	0
Total Assessed Valuation - Rural Land	194,357,708
Residential	101,856,230
Agricultural	62,690
Commercial	56,007,842
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	157,926,762
<b>Total Assessed Valuation - Real Property</b>	<b>352,284,470</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	71,730
Cattle	2,044,790
Hogs	305,240
Sheep and Goats	12,510
Poultry	499,990
All Other Livestock	3,600
Subtotal - Livestock	2,937,860
Farm Machinery	2,824,090
Vehicles including Recreational Vehicles	73,775,172
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	1,859,850
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	243,350
Pollution Control Tools and Equipment	32,130
All Other Tangible Personal Property on the Assessor's Book	50,865,579
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>132,538,031</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>484,822,501</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	687,548	71,202	758,751
2 Aquila, Inc.	3,810,067	442,459	4,252,527
3 Kansas City Power & Light C	1,749,331	237,508	1,986,839
4 ConocoPhillips Pipe Line Co	106,634	1,206	107,840
5 Magellan Pipe Line Compan	26,722	174	26,896
6 Panhandle Eastern Pipe Line	2,372,553	16,151	2,388,705
7 Southern Star Central Gas Pi	652,882	14,135	667,017
8 Missouri Central Railroad Co	42,490	0	42,490
9 Union Pacific Railroad Comp	2,982,731	1,371,794	4,354,525
10 AT & T (formerly SBC)	5,071,993	4,861,309	9,933,302
11 Embarq (formerly Sprint-MO)	1,347,180	1,354,770	2,701,950
12 Global Crossing Telephone I	6,219	36,620	42,839
13 Level 3 Communications LL	619,144	513,151	1,132,295
14 MCI Communications Servic	68,427	23,431	91,858
15 Missouri Network Alliance, L	42,961	73,701	116,662
16 Qwest Communications Cor	34,988	62,269	97,257
17 Savvis, Inc.	5,895	0	5,895

## Pettis County

Centrally Assessed Property	Commercial Real	Personal	
18 Sprint Communication Comp	173,997	1,578,430	1,752,426
19 Windstream Missouri, f.k.a.	26,877	18,433	45,310
20 Mid Missouri Telephone Com	155,811	92,810	248,621
21 Sho-Me Technologies, LLC	315	434	749
22 Berry Aviation, Inc.	0	241	241
23 Kalitta Charters, LLC	0	58	58
24 Private Car Companies	0	548,044	548,044
<b>*Total Assessed Valuation- Public Utilities</b>	19,984,765	11,318,331	<b>31,303,096</b>
		<b>*Total for County</b>	<b>516,125,597</b>

*\*Total Valuations may not sum due to rounding*

## Phelps County

Residential	141,998,100
Agricultural	7,114,890
Commercial	14,049,580
Forest Croplands	7,870
Total Assessed Valuation - Rural Land	163,170,440
Residential	135,614,350
Agricultural	117,750
Commercial	89,988,270
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	225,720,370
<b>Total Assessed Valuation - Real Property</b>	<b>388,890,810</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	69,950
Cattle	996,375
Hogs	1,022
Sheep and Goats	2,566
Poultry	0
All Other Livestock	12
Subtotal - Livestock	1,069,925
Farm Machinery	339,550
Vehicles including Recreational Vehicles	72,270,010
Grain and Other Agricultural Crops	1,380
Manufactured Homes Used as Dwelling Units	4,008,710
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	50,000
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	28,068,246
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>105,807,821</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>494,698,631</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	1,566,015	162,176	1,728,192
2 Kaneb Pipe Line Operating P	161,588	5,051	166,639
3 Missouri Gas Company, LLC	1,889,640	54,903	1,944,543
4 BNSF Railway Company	2,965,549	1,509,959	4,475,508
5 AT & T (formerly SBC)	189,537	181,664	371,202
6 Broadwing Communications	13,839	109,112	122,951
7 Century Tel of Missouri, LLC	1,294,479	871,930	2,166,409
8 CenturyTel Fiber Company II	99,161	46,494	145,655
9 Embarq (formerly Sprint-MO)	2,762,587	2,778,152	5,540,739
10 MCI Communications Servic	353,802	121,150	474,952
11 Spectra Communications Gr	361,210	186,246	547,456
12 Windstream Missouri, f.k.a.	92,034	63,118	155,152
13 Private Car Companies	0	543,980	543,980

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## Phelps County

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Centrally Assessed Property	Commercial Real	Personal	
<b>*Total Assessed Valuation- Public Utilities</b>	11,749,442	6,633,934	<b>18,383,376</b>
	<b>*Total for County</b>		<b>513,082,007</b>
<i>*Total Valuations may not sum due to rounding</i>			

## Pike County

Residential	44,051,680
Agricultural	17,340,750
Commercial	13,930,210
Forest Croplands	3,675
Total Assessed Valuation - Rural Land	75,326,315
Residential	34,779,850
Agricultural	141,810
Commercial	18,757,580
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	53,679,240
<b>Total Assessed Valuation - Real Property</b>	<b>129,005,555</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	57,300
Cattle	815,445
Hogs	113,607
Sheep and Goats	6,196
Poultry	361
All Other Livestock	5,116
Subtotal - Livestock	998,025
Farm Machinery	1,695,001
Vehicles including Recreational Vehicles	31,932,385
Grain and Other Agricultural Crops	7,828
Manufactured Homes Used as Dwelling Units	860,170
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	0
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	20,011,983
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>55,505,392</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>184,510,947</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	22,619,258	2,342,446	24,961,704
2 BP Pipelines North America I	149,955	8,497	158,451
3 Kaneb Pipe Line Operating P	193,922	6,061	199,983
4 Missouri Pipeline Company	568,854	17,327	586,181
5 Panhandle Eastern Pipe Line	2,276,506	15,497	2,292,004
6 BNSF Railway Company	3,307,160	1,683,896	4,991,056
7 Kansas City Southern Railwa	1,091,965	660,239	1,752,204
8 AT & T (formerly SBC)	4,003,795	3,837,483	7,841,277
9 CenturyTel Fiber Company II	82,195	38,539	120,733
10 Windstream Missouri, f.k.a.	359,413	246,488	605,902
11 Private Car Companies	0	1,024,450	1,024,450
<b>*Total Assessed Valuation- Public Utilities</b>	<b>34,653,021</b>	<b>9,880,923</b>	<b>44,533,944</b>
		<b>*Total for County</b>	<b>229,044,891</b>

*\*Total Valuations may not sum due to rounding*

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## Platte County

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Residential	305,633,262
Agricultural	10,314,521
Commercial	33,684,476
Forest Croplands	555
Total Assessed Valuation - Rural Land	349,632,814
Residential	751,736,094
Agricultural	2,114,889
Commercial	372,222,584
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	1,126,073,567
<b>Total Assessed Valuation - Real Property</b>	<b>1,475,706,381</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	20,050
Cattle	271,275
Hogs	57,191
Sheep and Goats	2,191
Poultry	0
All Other Livestock	1,351
Subtotal - Livestock	352,058
Farm Machinery	825,395
Vehicles including Recreational Vehicles	206,725,425
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	218,697
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	37,744
Pollution Control Tools and Equipment	10,105,343
All Other Tangible Personal Property on the Assessor's Book	141,703,165
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>359,967,827</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>1,835,674,208</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Aquila, Inc.	4,030,553	468,064	4,498,617
2 Kansas City Power & Light C	22,318,010	3,030,128	25,348,138
3 ConocoPhillips Pipe Line Co	4,933	56	4,989
4 Kinder Morgan Operating L.P	595,544	96,047	691,591
5 Magellan Pipe Line Compan	271,959	1,770	273,729
6 Mid-America Pipeline Compa	449,460	32,841	482,301
7 Shell Pipeline Company	26,358	0	26,358
8 Enbridge Pipelines (KPC)	142,748	0	142,748
9 Southern Star Central Gas Pi	656,251	14,208	670,459
10 BNSF Railway Company	3,634,921	1,850,781	5,485,702
11 AT & T (formerly SBC)	3,973,770	3,808,704	7,782,474
12 AT&T Communications	587,906	672,537	1,260,442
13 CenturyTel Fiber Company II	102,974	48,282	151,256
14 Embarq (formerly Sprint-MO)	1,820,912	1,831,172	3,652,084
15 Level 3 Communications LL	24,706	20,477	45,183
16 MCI Communications Servic	120,921	41,406	162,328
17 Flight Express, Inc.	0	2,246	2,246

## Platte County

Centrally Assessed Property	Commercial Real	Personal	
18 Sprint United Mgmt. Compan	0	2,138,434	2,138,434
19 ABX Air, Inc.	0	73,218	73,218
20 Air Transport International, L	0	26,926	26,926
21 Air Wisconsin Airline Corpor	0	959,252	959,252
22 AirNet Systems Inc.	0	112,534	112,534
23 AirTran Airways Inc.	0	2,132,462	2,132,462
24 Allegiant Air LLC	0	2,695	2,695
25 America West Airlines	0	200,620	200,620
26 American Airlines Inc & TWA	0	1,388,763	1,388,763
27 American Check Transport I	0	38,066	38,066
28 Ameriflight Inc.	0	108	108
29 ASTAR Air Cargo, Inc.	0	30,396	30,396
30 Atlantic Southeast Airlines, I	0	254,757	254,757
31 Berry Aviation, Inc.	0	5,303	5,303
32 Capital Cargo International A	0	3,713	3,713
33 Chautauqua Airlines Inc.	0	11,893	11,893
34 Cherry Air, Inc	0	27,071	27,071
35 Comair Inc.	0	1,104,353	1,104,353
36 Continental Air Lines Inc.	0	16,072	16,072
37 CST-ROM Holdings, LLC	0	14,496	14,496
38 Delta Air Lines Inc.	0	2,030,418	2,030,418
39 ExpressJet Airlines, Inc.	0	2,545,479	2,545,479
40 Federal Express Corporation	0	1,457,909	1,457,909
41 Frontier Airlines Inc.	0	1,957,316	1,957,316
42 Grand Holdings Inc. D/B/A C	0	1,789	1,789
43 Gulf & Caribbean Cargo, Inc.	0	5,353	5,353
44 IFL Group, Inc.	0	1,774	1,774
45 Kalitta Charters, LLC	0	1,852	1,852
46 Kitty Hawk Inc.	0	423,718	423,718
47 Mesa Airlines, Inc.	0	2,697,594	2,697,594
48 Miami Air International Inc.	0	17,402	17,402
49 Midwest Airlines, Inc.	0	5,600,863	5,600,863
50 Midwest Corporate Aviation,	0	148	148
51 Northwest Airlines Inc.	0	268,072	268,072
52 Pace Airlines, Inc.	0	1,362	1,362
53 Pak West Airlines	0	9,309	9,309
54 Pinnacle Airlines, Inc.	0	861,329	861,329
55 PSA Airlines, Inc.	0	319,463	319,463
56 Republic Airline, Inc.	0	1,447,765	1,447,765
57 Rhoades Aviation Inc.	0	21	21
58 Ryan International Airlines, I	0	190,807	190,807



## Platte County

Centrally Assessed Property	Commercial Real	Personal	
59 Shuttle America Corporation	0	866,329	866,329
60 Skywest Airlines, Inc.	0	1,374,515	1,374,515
61 Southwest Airlines Company	0	14,049,675	14,049,675
62 TEM Enterprises d/b/a Xtra	0	3,628	3,628
63 United Airlines Inc.	0	1,129,718	1,129,718
64 United Parcel Service Comp	0	1,229,792	1,229,792
65 US Airways Inc.	0	807,782	807,782
66 USA Jet Airlines, Inc.	0	31,125	31,125
67 Private Car Companies	0	666,765	666,765
<b>*Total Assessed Valuation- Public Utilities</b>	38,761,926	60,458,920	<b>99,220,846</b>
		<b>*Total for County</b>	<b>1,934,895,054</b>

*\*Total Valuations may not sum due to rounding*

## Polk County

Residential	80,037,610
Agricultural	15,643,240
Commercial	10,734,600
Forest Croplands	0
Total Assessed Valuation - Rural Land	106,415,450
Residential	59,048,930
Agricultural	309,870
Commercial	24,517,580
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	83,876,380
<b>Total Assessed Valuation - Real Property</b>	<b>190,291,830</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	114,300
Cattle	3,343,470
Hogs	24,260
Sheep and Goats	8,590
Poultry	141,650
All Other Livestock	0
Subtotal - Livestock	3,632,270
Farm Machinery	1,586,660
Vehicles including Recreational Vehicles	45,824,040
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	93,230
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	65,860
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	9,280,590
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>60,482,650</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>250,774,480</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Empire District Electric Com	7,325,713	945,860	8,271,574
2 Enbridge Pipeline (Ozark) LL	604,755	26,182	630,937
3 Explorer Pipeline Company	2,668,538	0	2,668,538
4 AT & T (formerly SBC)	475,939	456,169	932,109
5 Century Tel of Missouri, LLC	131,260	88,413	219,673
6 Empire District Industries, In	50,337	12,331	62,669
7 Spectra Communications Gr	245,472	126,570	372,042
8 Windstream Missouri, f.k.a.	2,373,869	1,628,016	4,001,885
<b>*Total Assessed Valuation- Public Utilities</b>	13,875,884	3,283,542	<b>17,159,427</b>
		<b>*Total for County</b>	<b>267,933,907</b>

*\*Total Valuations may not sum due to rounding*

## Pulaski County

Residential	141,072,230
Agricultural	3,891,630
Commercial	14,892,120
Forest Croplands	0
Total Assessed Valuation - Rural Land	159,855,980
Residential	75,119,980
Agricultural	74,000
Commercial	58,697,100
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	133,891,080
<b>Total Assessed Valuation - Real Property</b>	<b>293,747,060</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	45,550
Cattle	778,230
Hogs	73,400
Sheep and Goats	1,230
Poultry	270
All Other Livestock	160
Subtotal - Livestock	898,840
Farm Machinery	966,520
Vehicles including Recreational Vehicles	46,400,706
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	1,543,150
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	8,480
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	9,985,826
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>59,803,522</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>353,550,582</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	263,450	27,283	290,733
2 ConocoPhillips Pipe Line Co	73,490	831	74,321
3 Enbridge Pipeline (Ozark) LL	846,759	36,659	883,418
4 Explorer Pipeline Company	2,889,995	0	2,889,995
5 Missouri Gas Company, LLC	342,602	9,954	352,556
6 BNSF Railway Company	3,057,876	1,556,969	4,614,845
7 AT & T (formerly SBC)	137,734	132,012	269,746
8 Broadwing Communications	5,278	41,610	46,888
9 CenturyTel Fiber Company II	68,463	32,100	100,564
10 Embarq (formerly Sprint-MO)	2,113,026	2,124,931	4,237,958
11 MCI Communications Servic	410,990	140,733	551,723
12 Spectra Communications Gr	72,054	37,152	109,206
13 Windstream Missouri, f.k.a.	619,575	424,909	1,044,485
14 Sho-Me Technologies, LLC	3,568	4,919	8,487
15 Berry Aviation, Inc.	0	1,928	1,928
16 RegionsAir	0	41,876	41,876
17 Private Car Companies	0	560,916	560,916

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## **Pulaski County**

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<b>Centrally Assessed Property</b>	<b>Commercial Real</b>	<b>Personal</b>	
<b>*Total Assessed Valuation- Public Utilities</b>	10,904,861	5,174,784	<b>16,079,644</b>
	<b>*Total for County</b>		<b>369,630,226</b>
<i>*Total Valuations may not sum due to rounding</i>			

## Putnam County

Residential	22,274,026
Agricultural	14,267,243
Commercial	2,494,865
Forest Croplands	302
Total Assessed Valuation - Rural Land	39,036,436
Residential	6,262,468
Agricultural	951,973
Commercial	2,389,083
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	9,603,524
<b>Total Assessed Valuation - Real Property</b>	<b>48,639,960</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	56,360
Cattle	2,182,690
Hogs	1,191,110
Sheep and Goats	10,600
Poultry	0
All Other Livestock	3,020
Subtotal - Livestock	3,443,780
Farm Machinery	1,431,190
Vehicles including Recreational Vehicles	9,687,340
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	165,050
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	200
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	1,070,030
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>15,797,590</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>64,437,550</b>

Centrally Assessed Property	Commercial Real	Personal	
1 BP Products North America I	102,476	14,985	117,461
2 ANR Pipeline Company	142,535	3,419	145,954
3 Iowa, Chicago & Eastern Rai	692,464	41,743	734,207
4 AT & T (formerly SBC)	21,050	20,175	41,225
5 Iowa Telecommunication Ser	2,829	0	2,829
6 Grand River Mutual Telepho	242,965	131,136	374,100
7 Northeast Missouri Rural Tel	1,173,378	789,365	1,962,742
8 Private Car Companies	0	254,038	254,038
<b>*Total Assessed Valuation- Public Utilities</b>	2,377,695	1,254,860	<b>3,632,556</b>
		<b>*Total for County</b>	<b>68,070,106</b>

*\*Total Valuations may not sum due to rounding*

## Ralls County

Residential	48,392,430
Agricultural	13,697,660
Commercial	12,994,695
Forest Croplands	0
Total Assessed Valuation - Rural Land	75,084,785
Residential	9,447,500
Agricultural	28,600
Commercial	13,112,870
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	22,588,970
<b>Total Assessed Valuation - Real Property</b>	<b>97,673,755</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	31,680
Cattle	542,980
Hogs	130,920
Sheep and Goats	4,930
Poultry	1,230
All Other Livestock	60
Subtotal - Livestock	711,800
Farm Machinery	1,780,680
Vehicles including Recreational Vehicles	22,979,080
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	764,960
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	60,850
Pollution Control Tools and Equipment	1,315,630
All Other Tangible Personal Property on the Assessor's Book	20,472,095
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>48,085,095</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>145,758,850</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	5,101,164	528,276	5,629,440
2BP Pipelines North America I	233,207	13,214	246,421
3Kaneb Pipe Line Operating P	236,720	7,399	244,119
4Magellan Pipe Line Compan	347,510	2,262	349,772
5Panhandle Eastern Pipe Line	1,711,997	11,654	1,723,652
6BNSF Railway Company	1,228,875	625,702	1,854,577
7Kansas City Southern Railwa	68,165	41,215	109,380
8Norfolk Southern Corporation	1,745,978	647,410	2,393,387
9AT & T (formerly SBC)	1,536,346	1,472,528	3,008,875
10CenturyTel Fiber Company II	38,478	18,041	56,519
11Spectra Communications Gr	391,933	202,087	594,020
12Windstream Missouri, f.k.a.	90,994	62,404	153,398
13New London Telephone Com	205,009	148,768	353,777
14Private Car Companies	0	476,406	476,406

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## **Ralls County**

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<b>Centrally Assessed Property</b>	<b>Commercial Real</b>	<b>Personal</b>	
<b>*Total Assessed Valuation- Public Utilities</b>	12,936,376	4,257,366	<b>17,193,742</b>
	<b>*Total for County</b>		<b>162,952,592</b>
<i>*Total Valuations may not sum due to rounding</i>			

## Randolph County

Residential	42,225,370
Agricultural	10,376,150
Commercial	59,641,540
Forest Croplands	140
Total Assessed Valuation - Rural Land	112,243,200
Residential	58,848,490
Agricultural	130,060
Commercial	40,911,910
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	99,890,460
<b>Total Assessed Valuation - Real Property</b>	<b>212,133,660</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	52,900
Cattle	928,230
Hogs	184,210
Sheep and Goats	3,780
Poultry	0
All Other Livestock	0
Subtotal - Livestock	1,169,120
Farm Machinery	1,888,260
Vehicles including Recreational Vehicles	45,057,210
Grain and Other Agricultural Crops	12,760
Manufactured Homes Used as Dwelling Units	966,820
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	30,410
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	29,938,500
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>79,063,080</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>291,196,740</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	15,721,297	1,628,094	17,349,391
2 Kansas City Power & Light C	469,357	63,725	533,082
3 CCPS Transportation, LLC	235,345	15,122	250,466
4 Mid-America Pipeline Compa	260,608	19,042	279,649
5 Platte Pipe Line Company	402,315	7,096	409,411
6 Sinclair Pipeline Company	11,161	0	11,161
7 Wood River Pipeline	158,625	3,186	161,811
8 Panhandle Eastern Pipe Line	264,130	1,798	265,928
9 BNSF Railway Company	397,007	202,143	599,150
10 Kansas City Southern Railwa	768,846	464,870	1,233,717
11 Norfolk Southern Corporation	5,182,713	1,921,753	7,104,467
12 AT & T (formerly SBC)	2,778,682	2,663,259	5,441,941
13 Century Tel of Missouri, LLC	171,150	115,282	286,432
14 Chariton Valley Long Distanc	28,199	41,629	69,828
15 Chartion Valley Communicati	137,591	0	137,591
16 Missouri Network Alliance, L	55,216	94,725	149,941
17 Windstream Missouri, f.k.a.	17,335	11,889	29,224



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## Randolph County

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Centrally Assessed Property	Commercial Real	Personal	
18 Chariton Valley Telephone C	1,282,058	431,027	1,713,085
19 Private Car Companies	0	1,034,612	1,034,612
<b>*Total Assessed Valuation- Public Utilities</b>	28,341,633	8,719,252	<b>37,060,885</b>
		<b>*Total for County</b>	<b>328,257,625</b>

*\*Total Valuations may not sum due to rounding*

## Ray County

Residential	74,641,080
Agricultural	16,942,710
Commercial	4,187,540
Forest Croplands	0
Total Assessed Valuation - Rural Land	95,771,330
Residential	66,906,670
Agricultural	312,210
Commercial	15,362,480
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	82,581,360
<b>Total Assessed Valuation - Real Property</b>	<b>178,352,690</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	54,370
Cattle	1,148,735
Hogs	25,488
Sheep and Goats	4,953
Poultry	0
All Other Livestock	1,675
Subtotal - Livestock	1,235,221
Farm Machinery	2,903,490
Vehicles including Recreational Vehicles	47,377,195
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	198,100
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	0
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	5,766,052
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>57,480,058</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>235,832,748</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	3,736,558	386,957	4,123,515
2 Aquila, Inc.	3,323,620	385,969	3,709,588
3 Kansas City Power & Light C	839,195	113,938	953,133
4 BP Products North America I	74,538	10,900	85,438
5 Mid-America Pipeline Compa	401,429	29,331	430,760
6 Sinclair Pipeline Company	11,689	0	11,689
7 BNSF Railway Company	4,692,990	2,389,515	7,082,506
8 Iowa, Chicago & Eastern Rai	461,642	27,829	489,471
9 Norfolk Southern Corporation	3,481,437	1,290,919	4,772,356
10 Union Pacific Railroad Comp	817,409	375,936	1,193,345
11 AT & T (formerly SBC)	1,888,038	1,809,612	3,697,650
12 Embarq (formerly Sprint-MO)	705,564	709,540	1,415,104
13 Spectra Communications Gr	266,393	137,357	403,750
14 Green Hills Telephone Corpo	327,089	221,987	549,075
15 Private Car Companies	0	1,606,536	1,606,536

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## Ray County

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Centrally Assessed Property	Commercial Real	Personal	
<b>*Total Assessed Valuation- Public Utilities</b>	21,027,592	9,496,325	<b>30,523,917</b>
	<b>*Total for County</b>		<b>266,356,665</b>
<i>*Total Valuations may not sum due to rounding</i>			

## Reynolds County

Residential	17,547,704
Agricultural	4,449,773
Commercial	64,787,192
Forest Croplands	7,198
Total Assessed Valuation - Rural Land	86,791,867
Residential	5,319,710
Agricultural	25,880
Commercial	2,650,842
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	7,996,432
<b>Total Assessed Valuation - Real Property</b>	<b>94,788,299</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	31,650
Cattle	304,160
Hogs	189
Sheep and Goats	5,440
Poultry	0
All Other Livestock	18
Subtotal - Livestock	341,457
Farm Machinery	294,583
Vehicles including Recreational Vehicles	13,717,068
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	0
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	500
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	12,434,896
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>26,788,504</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>121,576,803</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	2,986,669	309,299	3,295,968
2 AT & T (formerly SBC)	220,246	211,097	431,343
3 Spectra Communications Gr	534,497	275,595	810,092
4 Windstream Missouri, f.k.a.	86,809	59,534	146,344
5 Ellington Telephone Compan	523,519	513,771	1,037,290
<b>*Total Assessed Valuation- Public Utilities</b>	4,351,739	1,369,297	<b>5,721,036</b>
	<b>*Total for County</b>		<b>127,297,839</b>

*\*Total Valuations may not sum due to rounding*

## Ripley County

Residential	33,569,990
Agricultural	4,660,060
Commercial	6,016,290
Forest Croplands	777
Total Assessed Valuation - Rural Land	44,247,117
Residential	7,713,100
Agricultural	5,220
Commercial	5,779,230
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	13,497,550
<b>Total Assessed Valuation - Real Property</b>	<b>57,744,667</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	33,300
Cattle	740,845
Hogs	23,658
Sheep and Goats	4,907
Poultry	6,561
All Other Livestock	0
Subtotal - Livestock	809,271
Farm Machinery	205,100
Vehicles including Recreational Vehicles	15,741,682
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	379,140
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	100
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	1,566,548
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>18,701,841</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>76,446,508</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	532,295	55,124	587,420
2 Mobil Pipe Line Company	367,592	2,322	369,913
3 Centerpoint Energy - Mississ	95,549	1,358	96,907
4 Windstream Missouri, f.k.a.	1,812,964	1,243,343	3,056,307
<b>*Total Assessed Valuation- Public Utilities</b>	2,808,400	1,302,147	<b>4,110,547</b>
	<b>*Total for County</b>		<b>80,557,055</b>

*\*Total Valuations may not sum due to rounding*

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## St. Charles County

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Residential	1,345,064,480
Agricultural	21,141,890
Commercial	112,050,450
Forest Croplands	0
Total Assessed Valuation - Rural Land	1,478,256,820
Residential	3,438,752,630
Agricultural	7,937,940
Commercial	1,333,744,460
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	4,780,435,030
<b>Total Assessed Valuation - Real Property</b>	<b>6,258,691,850</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	19,040
Cattle	232,650
Hogs	71,771
Sheep and Goats	494
Poultry	69
All Other Livestock	2,518
Subtotal - Livestock	326,542
Farm Machinery	1,331,013
Vehicles including Recreational Vehicles	709,553,371
Grain and Other Agricultural Crops	16,728
Manufactured Homes Used as Dwelling Units	11,250,971
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	49,551
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	348,047,462
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>1,070,575,638</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>7,329,267,488</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	89,294,653	9,247,336	98,541,989
2 BP Pipelines North America I	468,697	26,557	495,254
3 ConocoPhillips Pipe Line Co	267,597	3,027	270,624
4 Enbridge Pipeline (Ozark) LL	1,923,853	83,290	2,007,142
5 Explorer Pipeline Company	7,272,106	0	7,272,106
6 Kaneb Pipe Line Operating P	427,049	13,348	440,397
7 Magellan Pipe Line Compan	12,997	85	13,081
8 Platte Pipe Line Company	726,008	12,805	738,813
9 Wood River Pipeline	811,122	16,291	827,413
10 Missouri Interstate Gas, LLC	985,502	0	985,502
11 Missouri Pipeline Company	2,649,193	80,694	2,729,888
12 Southern Star Central Gas Pi	376,444	8,150	384,594
13 BNSF Railway Company	3,026,485	1,540,986	4,567,471
14 Norfolk Southern Corporation	3,636,577	1,348,445	4,985,022
15 AT & T (formerly SBC)	5,171,044	4,956,246	10,127,290
16 AT&T Communications	1,586,923	1,815,367	3,402,290
17 Century Tel of Missouri, LLC	5,984,523	4,031,029	10,015,551

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## St. Charles County

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Centrally Assessed Property	Commercial Real	Personal	
18 CenturyTel Fiber Company II	197,764	92,726	290,490
19 Level 3 Communications LL	477,082	395,409	872,491
20 Orchard Farm Telephone Co	162,147	116,021	278,168
21 Private Car Companies	0	1,023,603	1,023,603
<b>*Total Assessed Valuation- Public Utilities</b>	125,457,765	24,811,413	<b>150,269,178</b>
		<b>*Total for County</b>	<b>7,479,536,666</b>

*\*Total Valuations may not sum due to rounding*

## St. Clair County

Residential	30,715,700
Agricultural	12,357,200
Commercial	4,803,561
Forest Croplands	0
Total Assessed Valuation - Rural Land	47,876,461
Residential	9,008,600
Agricultural	42,000
Commercial	3,902,900
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	12,953,500
<b>Total Assessed Valuation - Real Property</b>	<b>60,829,961</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	43,850
Cattle	2,058,735
Hogs	11,971
Sheep and Goats	8,459
Poultry	171
All Other Livestock	0
Subtotal - Livestock	2,123,186
Farm Machinery	1,355,750
Vehicles including Recreational Vehicles	20,816,027
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	0
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	0
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	1,542,574
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>25,837,537</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>86,667,498</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Aquila, Inc.	1,411,597	163,927	1,575,524
2 Empire District Electric Com	712,230	91,960	804,190
3 Magellan Pipe Line Compan	348,117	2,266	350,383
4 Missouri & Northern Arkansa	93,089	1,700	94,789
5 Century Tel of Missouri, LLC	132,847	89,482	222,329
6 Embarq (formerly Sprint-MO)	441,694	444,182	885,876
7 Global Crossing Telephone I	5,839	34,378	40,217
8 MCI Communications Servic	227,617	77,941	305,558
9 Spectra Communications Gr	1,304,251	672,493	1,976,745
10 Private Car Companies	0	101,785	101,785
<b>*Total Assessed Valuation- Public Utilities</b>	4,677,280	1,680,115	<b>6,357,394</b>
	<b>*Total for County</b>		<b>93,024,892</b>

*\*Total Valuations may not sum due to rounding*



## St. Francois County

Residential	114,966,710
Agricultural	6,225,210
Commercial	9,531,230
Forest Croplands	3,800
Total Assessed Valuation - Rural Land	130,726,950
Residential	190,583,230
Agricultural	170,080
Commercial	84,972,320
Forest Croplands	12,270
Total Assessed Valuation - Incorporated Town Lots	275,737,900
<b>Total Assessed Valuation - Real Property</b>	<b>406,464,850</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	50,690
Cattle	659,610
Hogs	2,700
Sheep and Goats	7,520
Poultry	90
All Other Livestock	50
Subtotal - Livestock	720,660
Farm Machinery	523,860
Vehicles including Recreational Vehicles	97,644,560
Grain and Other Agricultural Crops	44,670
Manufactured Homes Used as Dwelling Units	1,220,900
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	18,470
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	36,028,550
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>136,201,670</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>542,666,520</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	45,198,354	4,680,732	49,879,086
2 Centerpoint Energy - Mississ	685,810	9,746	695,556
3 Union Pacific Railroad Comp	4,189,898	1,926,984	6,116,882
4 AT & T (formerly SBC)	5,337,527	5,115,814	10,453,341
5 CenturyTel Fiber Company II	94,924	44,507	139,432
6 Spectra Communications Gr	12,960	6,682	19,642
7 Private Car Companies	0	655,418	655,418
<b>*Total Assessed Valuation- Public Utilities</b>	55,519,473	12,439,884	<b>67,959,356</b>
		<b>*Total for County</b>	<b>610,625,876</b>

*\*Total Valuations may not sum due to rounding*

## Ste. Genevieve County

Residential	109,392,020
Agricultural	9,941,240
Commercial	68,027,960
Forest Croplands	13,360
Total Assessed Valuation - Rural Land	187,374,580
Residential	35,360,960
Agricultural	49,250
Commercial	22,654,240
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	58,064,450
<b>Total Assessed Valuation - Real Property</b>	<b>245,439,030</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	31,850
Cattle	969,340
Hogs	55,418
Sheep and Goats	4,700
Poultry	8,529
All Other Livestock	0
Subtotal - Livestock	1,069,837
Farm Machinery	1,546,799
Vehicles including Recreational Vehicles	45,977,452
Grain and Other Agricultural Crops	25,894
Manufactured Homes Used as Dwelling Units	322,675
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	85,169
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	36,642,526
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>85,670,352</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>331,109,382</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	2,696,544	279,254	2,975,797
2 Centerpoint Energy - Mississ	1,006,212	14,299	1,020,511
3 BNSF Railway Company	2,199,233	1,119,777	3,319,010
4 Union Pacific Railroad Comp	2,917,771	1,341,918	4,259,689
5 AT & T (formerly SBC)	3,332,122	3,193,710	6,525,832
6 AT&T Communications	304,820	348,700	653,520
7 CenturyTel Fiber Company II	138,024	64,716	202,740
8 Private Car Companies	0	859,834	859,834
<b>*Total Assessed Valuation- Public Utilities</b>	12,594,726	7,222,207	<b>19,816,933</b>
		<b>*Total for County</b>	<b>350,926,315</b>

*\*Total Valuations may not sum due to rounding*

## St. Louis County

Residential	3,951,884,300
Agricultural	1,788,300
Commercial	1,009,864,560
Forest Croplands	0
Total Assessed Valuation - Rural Land	4,963,537,160
Residential	10,953,771,330
Agricultural	5,105,930
Commercial	4,870,022,250
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	15,828,899,510
<b>Total Assessed Valuation - Real Property</b>	<b>20,792,436,670</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	55,140
Cattle	15,700
Hogs	320
Sheep and Goats	360
Poultry	130
All Other Livestock	9,770
Subtotal - Livestock	81,420
Farm Machinery	266,920
Vehicles including Recreational Vehicles	1,984,048,480
Grain and Other Agricultural Crops	11,770
Manufactured Homes Used as Dwelling Units	469,580
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	20,400
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	1,614,817,680
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>3,599,716,250</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>24,392,152,920</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	214,163,783	22,178,758	236,342,541
2 ConocoPhillips Pipe Line Co	123,173	1,393	124,566
3 Enbridge Pipeline (Ozark) LL	1,199,871	51,946	1,251,817
4 Centerpoint Energy - Mississ	299,284	4,253	303,537
5 BNSF Railway Company	4,299,677	2,189,253	6,488,930
6 Central Midland Railway Co	1,295,697	19,303	1,314,999
7 Missouri Central Railroad Co	144,783	0	144,783
8 Norfolk Southern Corporation	1,785,420	662,035	2,447,455
9 Terminal Railroad Associatio	498,118	56,488	554,606
10 Union Pacific Railroad Comp	4,155,253	1,911,051	6,066,303
11 AT & T (formerly SBC)	27,988,246	26,825,652	54,813,898
12 AT&T Communications	5,115,870	5,852,319	10,968,189
13 CenturyTel Fiber Company II	513,523	240,776	754,300
14 Global Crossing Telephone I	43,282	254,846	298,128
15 Level 3 Communications LL	598,144	495,745	1,093,889
16 MCI Communications Servic	1,167,531	399,791	1,567,322
17 MCI Metro Access Transmis	3,212,489	506,228	3,718,717

## St. Louis County

Centrally Assessed Property	Commercial Real	Personal	
18 McLeod Usa Network Servic	35,762	158,605	194,366
19 Qwest Communications Cor	245,985	437,791	683,776
20 Savvis, Inc.	6,523	0	6,523
21 Sprint Communication Comp	254,781	2,311,272	2,566,053
22 Aero Charter Inc.	0	19,628	19,628
23 Air Clayco	0	108,767	108,767
24 Anheuser-Busch Companies	0	4,033,827	4,033,827
25 AV Corp. Inc.	0	31,074	31,074
26 AVN Air, LLC	0	395,841	395,841
27 Barry-Wehmiller Companies,	0	3,524	3,524
28 BD Ventures LLC	0	177,619	177,619
29 Big Sky Aviation, LLC	0	96,893	96,893
30 Brown Shoe Co. Inc.	0	138,521	138,521
31 C&K Leasing Inc.	0	99,802	99,802
32 CA Leasing Corporation	0	168,655	168,655
33 Central Services, LLC	0	167,006	167,006
34 Cequel III Aviation, LLC	0	391,037	391,037
35 CH Aircraft, LLC	0	78,904	78,904
36 CIT Leasing Corporation	0	276,518	276,518
37 CO-MO, LLC	0	82,836	82,836
38 Conway Air Corporation	0	138,981	138,981
39 Corporate Aircraft Trust 2001	0	352,837	352,837
40 DREI-T's L.L.C.	0	200,089	200,089
41 Drury Development Corporati	0	134,045	134,045
42 Emerson Electric Company	0	1,277,823	1,277,823
43 Enterprise Rent-A-Car	0	808,249	808,249
44 Federated Retail Holdings, In	0	429,654	429,654
45 Fielding Aviation LLC	0	234,044	234,044
46 Fisher Controls International,	0	122,159	122,159
47 Frederick Marine Corporation	0	110,021	110,021
48 Frontenac Properties Inc.	0	218,175	218,175
49 Ginnair Rental Inc.	0	807,057	807,057
50 Harbour Group Industries	0	419,806	419,806
51 HBE Corporation	0	11,002	11,002
52 Hypnautic LLC	0	14,976	14,976
53 ImagaAmerica Aviation, Inc.	0	31,301	31,301
54 J. G. Brunner Services, LLC	0	154,128	154,128
55 J. Russell Flowers LLC	0	437,944	437,944
56 JNM Air-Delaware, LLC	0	37,900	37,900
57 John Fabick Tractor Compan	0	20,213	20,213
58 Joyce Meyer Ministries, Inc.	0	180,733	180,733

## St. Louis County

Centrally Assessed Property	Commercial Real	Personal	
59 Life Net, Inc. Arch Air Medic	0	272,804	272,804
60 Maverick Tube Corporation (	0	183,909	183,909
61 McDonnell Douglas Corporat	0	542,073	542,073
62 Merlin Aviation, LLC	0	18,645	18,645
63 Metal Exchange Corporation	0	17,583	17,583
64 MHS Aviation, LLC	0	230,489	230,489
65 MHS Consulting Corp	0	401,341	401,341
66 Monsanto Company	0	1,387,584	1,387,584
67 Moran Foods Inc.	0	347,532	347,532
68 National Car Company, LLC	0	100,629	100,629
69 Natoli Engineering Co. Inc.	0	19,695	19,695
70 Nestle Purina PetCare Comp	0	1,519,364	1,519,364
71 NSI Leasing, LLC	0	110,804	110,804
72 Pintail Aviation, LLC	0	148,139	148,139
73 Premier Aircraft Alpha LLC	0	241,865	241,865
74 Rex Industrial Corporation	0	338,066	338,066
75 Sabreliner Corporation	0	2,122	2,122
76 ShannAir Inc.	0	129,806	129,806
77 Siegel-Robert Inc.	0	736,073	736,073
78 St. Louis Helicopter, LLC	0	10,954	10,954
79 Summit Air, LLC	0	70,192	70,192
80 Surdex Corporation	0	122,204	122,204
81 Twentieth Investors Inc.	0	68,890	68,890
82 Voltron Air L.L.C.	0	183,534	183,534
83 WKC Corporation	0	40,925	40,925
84 ABX Air, Inc.	0	140	140
85 Air Transport International, L	0	4,252	4,252
86 Air Wisconsin Airline Corpor	0	818,164	818,164
87 Allegiant Air LLC	0	1,617	1,617
88 America West Airlines	0	1,291,490	1,291,490
89 American Airlines Inc & TWA	0	3,969,972	3,969,972
90 American Eagle Airlines Inc.	0	731,674	731,674
91 Ameriflight Inc.	0	90	90
92 ASTAR Air Cargo, Inc.	0	39,560	39,560
93 ATA Airlines, Inc.	0	13,476	13,476
94 Atlantic Southeast Airlines, I	0	906,063	906,063
95 Capital Cargo International A	0	3,883	3,883
96 Chautauqua Airlines Inc.	0	3,068,405	3,068,405
97 Cherry Air, Inc	0	24,852	24,852
98 Comair Inc.	0	997,469	997,469
99 CST-ROM Holdings, LLC	0	2,416	2,416

## St. Louis County

Centrally Assessed Property	Commercial Real	Personal	
100 Delta Air Lines Inc.	0	1,113,266	1,113,266
101 ExpressJet Airlines, Inc.	0	2,468,550	2,468,550
102 Federal Express Corporation	0	1,183,596	1,183,596
103 Frontier Airlines Inc.	0	1,160,908	1,160,908
104 Grand Holdings Inc. D/B/A C	0	68,377	68,377
105 Gulf & Caribbean Cargo, Inc.	0	5,608	5,608
106 IFL Group, Inc.	0	1,971	1,971
107 Kalitta Charters, LLC	0	3,416	3,416
108 Kitty Hawk Inc.	0	17,379	17,379
109 Mesa Airlines, Inc.	0	691,444	691,444
110 Miami Air International Inc.	0	31,904	31,904
111 Midwest Corporate Aviation,	0	99	99
112 Northwest Airlines Inc.	0	173,432	173,432
113 Pace Airlines, Inc.	0	5,446	5,446
114 Pak West Airlines	0	13,964	13,964
115 Pinnacle Airlines, Inc.	0	1,363,374	1,363,374
116 PSA Airlines, Inc.	0	1,058,143	1,058,143
117 RegionsAir	0	416,355	416,355
118 Republic Airline, Inc.	0	373,160	373,160
119 Rhoades Aviation Inc.	0	21	21
120 Ryan International Airlines, I	0	598,051	598,051
121 Skyway Airlines, Inc.	0	14,683	14,683
122 Skywest Airlines, Inc.	0	384,847	384,847
123 Southwest Airlines Company	0	14,161,214	14,161,214
124 TEM Enterprises d/b/a Xtra	0	2,419	2,419
125 Trans State Airlines Inc.	0	1,464,022	1,464,022
126 United Airlines Inc.	0	1,242,268	1,242,268
127 United Parcel Service Comp	0	1,203,413	1,203,413
128 USA Jet Airlines, Inc.	0	11,645	11,645
129 Private Car Companies	0	2,158,814	2,158,814
<b>*Total Assessed Valuation- Public Utilities</b>	267,147,194	127,479,625	<b>394,626,820</b>
		<b>*Total for County</b>	<b>24,786,779,740</b>

*\*Total Valuations may not sum due to rounding*

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## Saline County

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Residential	24,424,860
Agricultural	22,238,170
Commercial	6,637,970
Forest Croplands	0
Total Assessed Valuation - Rural Land	53,301,000
Residential	65,906,470
Agricultural	219,500
Commercial	37,553,530
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	103,679,500
<b>Total Assessed Valuation - Real Property</b>	<b>156,980,500</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	15,650
Cattle	648,465
Hogs	871,654
Sheep and Goats	1,722
Poultry	8
All Other Livestock	32
Subtotal - Livestock	1,537,531
Farm Machinery	2,995,308
Vehicles including Recreational Vehicles	38,444,272
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	486,210
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	0
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	13,007,515
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>56,470,836</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>213,451,336</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	200,510	20,765	221,275
2 Kansas City Power & Light C	17,080,439	2,319,020	19,399,459
3 CCPS Transportation, LLC	290,087	18,639	308,726
4 Southern Star Central Gas Pi	621,851	13,463	635,315
5 Kansas City Southern Railwa	1,728,023	1,044,821	2,772,844
6 Union Pacific Railroad Comp	3,606,344	1,658,601	5,264,944
7 AT & T (formerly SBC)	2,888,531	2,768,546	5,657,077
8 AT&T Communications	631,050	721,892	1,352,941
9 CenturyTel Fiber Company II	80,538	37,762	118,300
10 Embarq (formerly Sprint-MO)	1,421,680	1,429,690	2,851,370
11 Missouri Network Alliance, L	26,621	45,669	72,290
12 Spectra Communications Gr	3,306	1,705	5,011
13 Mid Missouri Telephone Com	890,831	530,632	1,421,463
14 Private Car Companies	0	1,225,310	1,225,310

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## **Saline County**

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<b>Centrally Assessed Property</b>	<b>Commercial Real</b>	<b>Personal</b>	
<b>*Total Assessed Valuation- Public Utilities</b>	29,469,811	11,836,513	<b>41,306,324</b>
	<b>*Total for County</b>		<b>254,757,660</b>
<i>*Total Valuations may not sum due to rounding</i>			



## Schuyler County

Residential	6,810,170
Agricultural	5,415,210
Commercial	1,544,580
Forest Croplands	0
Total Assessed Valuation - Rural Land	13,769,960
Residential	5,700,460
Agricultural	62,150
Commercial	1,704,590
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	7,467,200
<b>Total Assessed Valuation - Real Property</b>	<b>21,237,160</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	57,970
Cattle	1,179,100
Hogs	3,824
Sheep and Goats	16,142
Poultry	0
All Other Livestock	0
Subtotal - Livestock	1,257,036
Farm Machinery	1,281,940
Vehicles including Recreational Vehicles	7,921,820
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	157,890
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	3,195
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	681,990
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>11,303,871</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>32,541,031</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	2,201,413	227,978	2,429,391
2 Mid-America Pipeline Compa	160,689	11,741	172,430
3 AT & T (formerly SBC)	1,328,037	1,272,872	2,600,910
4 Mark Twain Rural Telephone	52,307	31,238	83,545
5 Northeast Missouri Rural Tel	272,757	183,491	456,248
<b>*Total Assessed Valuation- Public Utilities</b>	4,015,203	1,727,321	<b>5,742,524</b>
	<b>*Total for County</b>		<b>38,283,555</b>

*\*Total Valuations may not sum due to rounding*

## Scotland County

Residential	8,328,760
Agricultural	12,400,490
Commercial	1,188,080
Forest Croplands	0
Total Assessed Valuation - Rural Land	21,917,330
Residential	5,999,630
Agricultural	19,120
Commercial	2,961,870
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	8,980,620
<b>Total Assessed Valuation - Real Property</b>	<b>30,897,950</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	22,000
Cattle	1,089,730
Hogs	79,278
Sheep and Goats	7,973
Poultry	0
All Other Livestock	3,435
Subtotal - Livestock	1,202,416
Farm Machinery	2,401,449
Vehicles including Recreational Vehicles	10,892,341
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	152,016
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	2,600
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	1,616,678
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>16,267,500</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>47,165,450</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	615,616	63,753	679,370
2 BP Pipelines North America I	130,622	7,401	138,023
3 Mid-America Pipeline Compa	437,423	31,961	469,385
4 Sinclair Pipeline Company	5,230	0	5,230
5 BNSF Railway Company	940,814	479,031	1,419,845
6 AT & T (formerly SBC)	463,000	443,767	906,767
7 Spectra Communications Gr	57,263	29,526	86,789
8 Mark Twain Rural Telephone	18,559	11,084	29,643
9 Northeast Missouri Rural Tel	1,144,996	770,272	1,915,268
10 Private Car Companies	0	172,576	172,576
<b>*Total Assessed Valuation- Public Utilities</b>	3,813,524	2,009,372	<b>5,822,897</b>
	<b>*Total for County</b>		<b>52,988,347</b>

*\*Total Valuations may not sum due to rounding*

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## Scott County

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Residential	50,818,650
Agricultural	15,162,030
Commercial	10,180,580
Forest Croplands	0
Total Assessed Valuation - Rural Land	76,161,260
Residential	116,395,720
Agricultural	439,880
Commercial	53,966,080
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	170,801,680
<b>Total Assessed Valuation - Real Property</b>	<b>246,962,940</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	25,750
Cattle	224,970
Hogs	13,640
Sheep and Goats	2,100
Poultry	192,740
All Other Livestock	400
Subtotal - Livestock	459,600
Farm Machinery	4,860,670
Vehicles including Recreational Vehicles	81,886,160
Grain and Other Agricultural Crops	19,260
Manufactured Homes Used as Dwelling Units	1,982,770
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	12,200
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	23,640,310
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>112,860,970</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>359,823,910</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	16,012,921	1,658,295	17,671,215
2 TE Products Pipeline Compa	839,105	49,510	888,615
3 Texas Eastern Transmission,	1,023,499	12,949	1,036,448
4 BNSF Railway Company	2,334,954	1,188,881	3,523,836
5 Union Pacific Railroad Comp	2,185,892	1,005,318	3,191,211
6 AT & T (formerly SBC)	4,327,603	4,147,840	8,475,443
7 AT&T Communications	274,219	313,694	587,913
8 CenturyTel Fiber Company II	104,708	49,094	153,802
9 Crader Distributing Company	0	239,861	239,861
10 DSW Development Corporati	0	85,254	85,254
11 Ameriflight Inc.	0	36	36
12 Berry Aviation, Inc.	0	241	241
13 Chautauqua Airlines Inc.	0	566	566
14 Cherry Air, Inc	0	444	444
15 Gulf & Caribbean Cargo, Inc.	0	1,274	1,274
16 IFL Group, Inc.	0	197	197
17 Kalitta Charters, LLC	0	58	58

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## Scott County

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Centrally Assessed Property	Commercial Real	Personal	
18 RegionsAir	0	54,527	54,527
19 USA Jet Airlines, Inc.	0	1,059	1,059
20 Private Car Companies	0	770,243	770,243
<b>*Total Assessed Valuation- Public Utilities</b>	27,102,900	9,579,341	<b>36,682,241</b>
		<b>*Total for County</b>	<b>396,506,151</b>

*\*Total Valuations may not sum due to rounding*

## Shannon County

Residential	17,504,120
Agricultural	6,412,950
Commercial	4,653,820
Forest Croplands	30,830
Total Assessed Valuation - Rural Land	28,601,720
Residential	5,880,730
Agricultural	37,780
Commercial	4,213,240
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	10,131,750
<b>Total Assessed Valuation - Real Property</b>	<b>38,733,470</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	88,830
Cattle	1,152,005
Hogs	340
Sheep and Goats	8,590
Poultry	0
All Other Livestock	21,325
Subtotal - Livestock	1,271,090
Farm Machinery	615,775
Vehicles including Recreational Vehicles	17,263,195
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	625,690
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	15,600
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	2,644,110
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>22,435,460</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>61,168,930</b>

Centrally Assessed Property	Commercial Real	Personal	
1 AT & T (formerly SBC)	137,323	131,619	268,943
2 Century Tel of Missouri, LLC	614,792	414,109	1,028,900
3 Spectra Communications Gr	1,234,729	636,646	1,871,375
4 Ellington Telephone Compan	15,351	15,066	30,417
<b>*Total Assessed Valuation- Public Utilities</b>	2,002,195	1,197,440	<b>3,199,635</b>
		<b>*Total for County</b>	<b>64,368,565</b>

*\*Total Valuations may not sum due to rounding*

## Shelby County

Residential	13,218,504
Agricultural	16,896,130
Commercial	2,947,795
Forest Croplands	0
Total Assessed Valuation - Rural Land	33,062,429
Residential	12,885,759
Agricultural	121,842
Commercial	7,701,063
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	20,708,664
<b>Total Assessed Valuation - Real Property</b>	<b>53,771,093</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	28,680
Cattle	1,547,710
Hogs	448,315
Sheep and Goats	14,260
Poultry	8,250
All Other Livestock	0
Subtotal - Livestock	2,047,215
Farm Machinery	4,587,260
Vehicles including Recreational Vehicles	15,332,337
Grain and Other Agricultural Crops	229,010
Manufactured Homes Used as Dwelling Units	0
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	6,000
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	3,415,150
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>25,616,972</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>79,388,065</b>

Centrally Assessed Property	Commercial Real	Personal	
1 BP Pipelines North America I	406,846	23,052	429,899
2 CCPS Transportation, LLC	264,353	16,986	281,339
3 BNSF Railway Company	2,279,558	1,160,675	3,440,233
4 AT & T (formerly SBC)	60,597	58,080	118,677
5 Spectra Communications Gr	849,490	438,011	1,287,501
6 Mark Twain Rural Telephone	303,305	181,135	484,441
7 Private Car Companies	0	418,146	418,146
<b>*Total Assessed Valuation- Public Utilities</b>	4,164,150	2,296,086	<b>6,460,236</b>
	<b>*Total for County</b>		<b>85,848,301</b>

*\*Total Valuations may not sum due to rounding*

## Stoddard County

Residential	68,355,285
Agricultural	38,273,937
Commercial	18,991,497
Forest Croplands	0
Total Assessed Valuation - Rural Land	125,620,719
Residential	59,157,044
Agricultural	469,264
Commercial	35,913,481
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	95,539,789
<b>Total Assessed Valuation - Real Property</b>	<b>221,160,508</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	50,330
Cattle	381,000
Hogs	450
Sheep and Goats	3,950
Poultry	301,220
All Other Livestock	10
Subtotal - Livestock	736,960
Farm Machinery	10,020,970
Vehicles including Recreational Vehicles	62,591,720
Grain and Other Agricultural Crops	16,770
Manufactured Homes Used as Dwelling Units	1,315,710
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	0
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	34,878,567
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>109,560,697</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>330,721,205</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	10,387,853	1,075,764	11,463,617
2 TE Products Pipeline Compa	1,189,224	70,168	1,259,391
3 Centerpoint Energy - Mississ	130,688	1,857	132,545
4 Natural Gas Pipeline Compa	1,515,930	604,473	2,120,403
5 Texas Eastern Transmission,	1,395,718	17,658	1,413,376
6 Union Pacific Railroad Comp	7,173,711	3,299,276	10,472,988
7 AT & T (formerly SBC)	5,594,223	5,361,846	10,956,069
8 CenturyTel Fiber Company II	35,301	16,551	51,852
9 BPS Telephone Company	550,338	412,746	963,084
10 Private Car Companies	0	1,122,170	1,122,170
<b>*Total Assessed Valuation- Public Utilities</b>	27,972,985	11,982,510	<b>39,955,495</b>
		<b>*Total for County</b>	<b>370,676,700</b>

*\*Total Valuations may not sum due to rounding*

## Stone County

Residential	246,759,610
Agricultural	5,079,220
Commercial	30,073,310
Forest Croplands	0
Total Assessed Valuation - Rural Land	281,912,140
Residential	55,984,607
Agricultural	58,240
Commercial	22,026,580
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	78,069,427
<b>Total Assessed Valuation - Real Property</b>	<b>359,981,567</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	49,000
Cattle	1,027,195
Hogs	1,097
Sheep and Goats	6,507
Poultry	39,726
All Other Livestock	15,676
Subtotal - Livestock	1,139,201
Farm Machinery	553,652
Vehicles including Recreational Vehicles	67,620,175
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	1,096,060
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	63,123
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	22,184,036
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>92,656,247</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>452,637,814</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Empire District Electric Com	2,824,412	364,674	3,189,087
2 Missouri & Northern Arkansa	406,430	7,423	413,853
3 AT & T (formerly SBC)	295,970	283,676	579,646
4 Century Tel of Missouri, LLC	4,878,233	3,285,859	8,164,092
5 Empire District Industries, In	41,966	10,281	52,247
6 Private Car Companies	0	444,397	444,397
<b>*Total Assessed Valuation- Public Utilities</b>	8,447,012	4,396,310	<b>12,843,322</b>
	<b>*Total for County</b>		<b>465,481,136</b>

*\*Total Valuations may not sum due to rounding*



## Sullivan County

Residential	10,263,190
Agricultural	16,497,660
Commercial	5,588,100
Forest Croplands	0
Total Assessed Valuation - Rural Land	32,348,950
Residential	7,481,210
Agricultural	69,380
Commercial	3,140,427
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	10,691,017
<b>Total Assessed Valuation - Real Property</b>	<b>43,039,967</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	40,250
Cattle	2,256,700
Hogs	2,380,340
Sheep and Goats	3,320
Poultry	0
All Other Livestock	15,460
Subtotal - Livestock	4,696,070
Farm Machinery	2,114,520
Vehicles including Recreational Vehicles	11,248,780
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	88,628
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	100
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	7,442,754
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>25,590,852</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>68,630,819</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	923,724	95,661	1,019,385
2 BP Pipelines North America I	167,361	9,483	176,844
3 BP Products North America I	105,789	15,470	121,258
4 Mid-America Pipeline Compa	181,841	13,287	195,128
5 Wood River Pipeline	310,722	6,241	316,963
6 Iowa, Chicago & Eastern Rai	830,956	50,092	881,048
7 AT & T (formerly SBC)	90,668	86,902	177,570
8 Windstream Missouri, f.k.a.	616,122	422,541	1,038,662
9 Grand River Mutual Telepho	326,689	176,324	503,013
10 Northeast Missouri Rural Tel	723,636	486,811	1,210,447
11 Private Car Companies	0	304,846	304,846
<b>*Total Assessed Valuation- Public Utilities</b>	4,277,509	1,667,655	<b>5,945,164</b>
	<b>*Total for County</b>		<b>74,575,983</b>

*\*Total Valuations may not sum due to rounding*

## Taney County

Residential	213,963,890
Agricultural	4,700,040
Commercial	55,607,640
Forest Croplands	0
Total Assessed Valuation - Rural Land	274,271,570
Residential	148,051,730
Agricultural	880,850
Commercial	322,904,858
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	471,837,438
<b>Total Assessed Valuation - Real Property</b>	<b>746,109,008</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	40,450
Cattle	578,420
Hogs	330
Sheep and Goats	2,758
Poultry	0
All Other Livestock	6,210
Subtotal - Livestock	628,168
Farm Machinery	604,285
Vehicles including Recreational Vehicles	81,790,603
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	2,385,278
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	2,470
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	63,904,812
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>149,315,616</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>895,424,624</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Empire District Electric Com	10,143,905	1,309,731	11,453,636
2 Entergy Arkansas Inc.	1,268,539	0	1,268,539
3 Missouri & Northern Arkansa	285,152	5,208	290,359
4 AT & T (formerly SBC)	20,184	19,345	39,529
5 Century Tel of Missouri, LLC	5,500,482	3,704,991	9,205,472
6 CenturyTel Fiber Company II	88,511	41,500	130,012
7 Empire District Industries, In	329,117	80,626	409,743
8 Sho-Me Technologies, LLC	1,633	2,252	3,885
9 Private Car Companies	0	311,789	311,789
<b>*Total Assessed Valuation- Public Utilities</b>	17,637,522	5,475,443	<b>23,112,965</b>
<b>*Total for County</b>			<b>918,537,589</b>

*\*Total Valuations may not sum due to rounding*

## Texas County

Residential	51,228,950
Agricultural	13,378,770
Commercial	7,720,500
Forest Croplands	33,719
Total Assessed Valuation - Rural Land	72,361,939
Residential	22,850,570
Agricultural	125,050
Commercial	15,311,430
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	38,287,050
<b>Total Assessed Valuation - Real Property</b>	<b>110,648,989</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	140,250
Cattle	3,408,435
Hogs	2,993
Sheep and Goats	34,260
Poultry	1,140
All Other Livestock	0
Subtotal - Livestock	3,587,078
Farm Machinery	2,410,058
Vehicles including Recreational Vehicles	38,165,732
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	727,989
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	3,214
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	4,804,400
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>49,698,471</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>160,347,460</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Kaneb Pipe Line Operating P	211,572	6,613	218,185
2 BNSF Railway Company	1,623,112	826,435	2,449,547
3 AT & T (formerly SBC)	6,698	6,419	13,117
4 Broadwing Communications	2,486	19,604	22,091
5 Century Tel of Missouri, LLC	2,263,370	1,524,551	3,787,921
6 MCI Communications Servic	63,021	21,580	84,601
7 Spectra Communications Gr	1,687,304	870,001	2,557,305
8 Private Car Companies	0	297,732	297,732
<b>*Total Assessed Valuation- Public Utilities</b>	5,857,563	3,572,936	<b>9,430,499</b>
	<b>*Total for County</b>		<b>169,777,959</b>

*\*Total Valuations may not sum due to rounding*

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## Vernon County

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Residential	51,529,220
Agricultural	19,402,660
Commercial	5,214,674
Forest Croplands	0
Total Assessed Valuation - Rural Land	76,146,554
Residential	39,176,260
Agricultural	1,101,240
Commercial	29,180,282
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	69,457,782
<b>Total Assessed Valuation - Real Property</b>	<b>145,604,336</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	68,760
Cattle	2,530,910
Hogs	1,519,110
Sheep and Goats	16,200
Poultry	77,900
All Other Livestock	3,560
Subtotal - Livestock	4,216,440
Farm Machinery	2,643,640
Vehicles including Recreational Vehicles	36,536,922
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	0
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	1,850
Pollution Control Tools and Equipment	97,480
All Other Tangible Personal Property on the Assessor's Book	11,453,982
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>54,950,314</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>200,554,650</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Aquila, Inc.	3,439,717	399,451	3,839,168
2 Magellan Pipe Line Compan	252,525	1,644	254,168
3 Southern Star Central Gas Pi	17,909	388	18,297
4 Kansas City Southern Railwa	1,264,590	764,614	2,029,204
5 Missouri & Northern Arkansa	1,037,605	18,950	1,056,555
6 AT & T (formerly SBC)	1,736,773	1,664,630	3,401,403
7 Broadwing Communications	16,746	132,034	148,781
8 CenturyTel Fiber Company II	87,125	40,850	127,975
9 MCI Communications Servic	406,438	139,174	545,612
10 McLeod Usa Network Servic	45,907	203,600	249,507
11 Spectra Communications Gr	1,093,795	563,979	1,657,773
12 Craw Kan Telephone Coop. I	95,642	36,923	132,565
13 KLM Telephone Company	156,379	151,878	308,257
14 Private Car Companies	0	1,618,391	1,618,391

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## **Vernon County**

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<b>Centrally Assessed Property</b>	<b>Commercial Real</b>	<b>Personal</b>	
<b>*Total Assessed Valuation- Public Utilities</b>	9,651,151	5,736,506	<b>15,387,656</b>
	<b>*Total for County</b>		<b>215,942,306</b>
<i>*Total Valuations may not sum due to rounding</i>			

## Warren County

Residential	166,306,008
Agricultural	14,200,920
Commercial	13,304,986
Forest Croplands	0
Total Assessed Valuation - Rural Land	193,811,914
Residential	136,531,110
Agricultural	875,340
Commercial	48,729,734
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	186,136,184
<b>Total Assessed Valuation - Real Property</b>	<b>379,948,098</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	41,050
Cattle	340,570
Hogs	47,253
Sheep and Goats	4,548
Poultry	0
All Other Livestock	0
Subtotal - Livestock	433,421
Farm Machinery	776,106
Vehicles including Recreational Vehicles	64,712,447
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	2,947,206
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	0
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	20,847,207
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>89,716,387</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>469,664,485</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	15,929,899	1,649,697	17,579,596
2 ConocoPhillips Pipe Line Co	2,114	24	2,138
3 Kaneb Pipe Line Operating P	214,149	6,693	220,843
4 Southern Star Central Gas Pi	456,592	9,885	466,477
5 Norfolk Southern Corporation	2,395,460	888,238	3,283,698
6 AT & T (formerly SBC)	172,178	165,026	337,205
7 AT&T Communications	407,003	465,593	872,596
8 Century Tel of Missouri, LLC	3,571,805	2,405,881	5,977,686
9 CenturyTel Fiber Company II	74,453	34,909	109,361
10 Level 3 Communications LL	444,716	368,584	813,300
11 Savvis, Inc.	7,405	0	7,405
12 Private Car Companies	0	308,571	308,571
<b>*Total Assessed Valuation- Public Utilities</b>	23,675,775	6,303,102	<b>29,978,877</b>
<b>*Total for County</b>			<b>499,643,362</b>

*\*Total Valuations may not sum due to rounding*

## Washington County

Residential	82,416,270
Agricultural	5,962,430
Commercial	6,754,295
Forest Croplands	25,373
Total Assessed Valuation - Rural Land	95,158,368
Residential	10,427,580
Agricultural	11,210
Commercial	8,798,722
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	19,237,512
<b>Total Assessed Valuation - Real Property</b>	<b>114,395,880</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	46,450
Cattle	646,140
Hogs	4,267
Sheep and Goats	4,560
Poultry	486
All Other Livestock	12
Subtotal - Livestock	701,915
Farm Machinery	547,395
Vehicles including Recreational Vehicles	32,544,337
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	447,175
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	1,400
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	8,916,188
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>43,158,410</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>157,554,290</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	35,786,976	3,706,092	39,493,068
2 Union Pacific Railroad Comp	5,053,861	2,324,332	7,378,193
3 AT & T (formerly SBC)	875,608	839,236	1,714,844
4 Broadwing Communications	12,527	98,764	111,290
5 Century Tel of Missouri, LLC	91,130	61,383	152,513
6 MCI Communications Servic	312,262	106,926	419,187
7 Spectra Communications Gr	1,303,791	672,256	1,976,047
8 Fidelity Telephone Company	101,515	98,593	200,109
9 Steelville Telephone Compa	294,086	162,859	456,944
10 Private Car Companies	0	790,566	790,566
<b>*Total Assessed Valuation- Public Utilities</b>	43,831,755	8,861,007	<b>52,692,762</b>
	<b>*Total for County</b>		<b>210,247,052</b>

*\*Total Valuations may not sum due to rounding*

## Wayne County

Residential	39,847,080
Agricultural	3,870,270
Commercial	14,038,443
Forest Croplands	17,200
Total Assessed Valuation - Rural Land	57,772,993
Residential	8,894,000
Agricultural	25,370
Commercial	8,027,450
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	16,946,820
<b>Total Assessed Valuation - Real Property</b>	<b>74,719,813</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	32,800
Cattle	567,990
Hogs	1,660
Sheep and Goats	310
Poultry	0
All Other Livestock	50
Subtotal - Livestock	602,810
Farm Machinery	420,560
Vehicles including Recreational Vehicles	22,825,070
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	886,700
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	0
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	3,781,380
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>28,516,520</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>103,236,333</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	190,919	19,772	210,691
2 Mobil Pipe Line Company	478,336	3,021	481,357
3 Centerpoint Energy - Mississ	1,480,324	21,037	1,501,361
4 Union Pacific Railroad Comp	3,501,326	1,610,302	5,111,627
5 AT & T (formerly SBC)	562,871	539,490	1,102,362
6 Windstream Missouri, f.k.a.	1,971,793	1,352,269	3,324,062
7 Private Car Companies	0	547,706	547,706
<b>*Total Assessed Valuation- Public Utilities</b>	8,185,568	4,093,597	<b>12,279,165</b>
	<b>*Total for County</b>		<b>115,515,498</b>

*\*Total Valuations may not sum due to rounding*



## Webster County

Residential	107,156,190
Agricultural	13,180,830
Commercial	19,097,630
Forest Croplands	240
Total Assessed Valuation - Rural Land	139,434,890
Residential	60,707,820
Agricultural	224,930
Commercial	30,566,180
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	91,498,930
<b>Total Assessed Valuation - Real Property</b>	<b>230,933,820</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	247,290
Cattle	2,865,375
Hogs	61,792
Sheep and Goats	18,819
Poultry	50,645
All Other Livestock	3,900
Subtotal - Livestock	3,247,821
Farm Machinery	2,223,594
Vehicles including Recreational Vehicles	51,979,188
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	1,057,392
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	29,720
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	12,818,313
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>71,356,028</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>302,289,848</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Empire District Electric Com	62,400	8,057	70,457
2 ConocoPhillips Pipe Line Co	17,332	196	17,528
3 BNSF Railway Company	4,518,492	2,300,667	6,819,159
4 AT & T (formerly SBC)	843,122	808,100	1,651,223
5 Broadwing Communications	12,947	102,082	115,030
6 Century Tel of Missouri, LLC	4,171,683	2,809,944	6,981,626
7 CenturyTel Fiber Company II	60,606	28,416	89,022
8 MCI Communications Servic	528,782	181,068	709,849
9 Private Car Companies	0	828,841	828,841
<b>*Total Assessed Valuation- Public Utilities</b>	10,215,364	7,067,371	<b>17,282,735</b>
<b>*Total for County</b>			<b>319,572,583</b>

*\*Total Valuations may not sum due to rounding*

## Worth County

Residential	2,810,800
Agricultural	7,258,110
Commercial	433,650
Forest Croplands	0
Total Assessed Valuation - Rural Land	10,502,560
Residential	2,706,180
Agricultural	63,970
Commercial	761,030
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	3,531,180
<b>Total Assessed Valuation - Real Property</b>	<b>14,033,740</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	19,150
Cattle	825,080
Hogs	78,750
Sheep and Goats	4,930
Poultry	0
All Other Livestock	7,510
Subtotal - Livestock	935,420
Farm Machinery	1,252,240
Vehicles including Recreational Vehicles	4,944,230
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	34,550
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	35,160
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	387,650
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>7,589,250</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>21,622,990</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Aquila, Inc.	804,241	93,396	897,636
2 Magellan Pipe Line Compan	182,683	1,189	183,872
3 ANR Pipeline Company	669,893	16,067	685,960
4 Windstream Missouri, f.k.a.	345,266	236,786	582,052
5 Grand River Mutual Telepho	228,782	123,481	352,263
<b>*Total Assessed Valuation- Public Utilities</b>	2,230,865	470,919	<b>2,701,784</b>
	<b>*Total for County</b>		<b>24,324,774</b>

*\*Total Valuations may not sum due to rounding*

## Wright County

Residential	45,422,710
Agricultural	9,537,170
Commercial	7,470,170
Forest Croplands	1,230
Total Assessed Valuation - Rural Land	62,431,280
Residential	24,907,680
Agricultural	91,590
Commercial	19,239,700
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	44,238,970
<b>Total Assessed Valuation - Real Property</b>	<b>106,670,250</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	104,000
Cattle	2,939,275
Hogs	19,560
Sheep and Goats	25,330
Poultry	1,908
All Other Livestock	0
Subtotal - Livestock	3,090,073
Farm Machinery	1,221,585
Vehicles including Recreational Vehicles	28,543,218
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	0
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	24,810
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	6,476,997
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>39,356,683</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>146,026,933</b>

Centrally Assessed Property	Commercial Real	Personal	
1 BNSF Railway Company	2,576,852	1,312,047	3,888,899
2 AT & T (formerly SBC)	14,899	14,280	29,179
3 Broadwing Communications	5,532	43,619	49,151
4 Century Tel of Missouri, LLC	554,268	373,341	927,609
5 Spectra Communications Gr	1,964,978	1,013,175	2,978,154
6 Sho-Me Technologies, LLC	1,489	2,053	3,542
7 Private Car Companies	0	472,680	472,680
<b>*Total Assessed Valuation- Public Utilities</b>	5,118,018	3,231,195	<b>8,349,213</b>
<b>*Total for County</b>			<b>154,376,146</b>

*\*Total Valuations may not sum due to rounding*

## City of St. Louis

Residential	0
Agricultural	0
Commercial	0
Forest Croplands	0
Total Assessed Valuation - Rural Land	0
Residential	2,011,692,963
Agricultural	0
Commercial	1,397,897,678
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	3,409,590,641
<b>Total Assessed Valuation - Real Property</b>	<b>3,409,590,641</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	30,900
Cattle	0
Hogs	0
Sheep and Goats	0
Poultry	0
All Other Livestock	0
Subtotal - Livestock	30,900
Farm Machinery	0
Vehicles including Recreational Vehicles	372,035,023
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	0
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kits	99,960
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	661,611,339
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>1,033,777,222</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>4,443,367,863</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	42,163,431	4,366,436	46,529,867
2 Explorer Pipeline Company	110,299	0	110,299
3 Centerpoint Energy - Mississ	99,358	1,412	100,770
4 BNSF Railway Company	1,092,231	556,128	1,648,358
5 Manufacturers Railway Com	649,643	1,716,627	2,366,270
6 Norfolk Southern Corporation	773,068	286,654	1,059,723
7 Terminal Railroad Associatio	1,881,353	213,352	2,094,705
8 Union Pacific Railroad Comp	2,587,560	1,190,050	3,777,609
9 AT & T (formerly SBC)	6,322,848	6,060,206	12,383,054
10 AT&T Communications	1,439,541	1,646,769	3,086,310
11 Broadwing Communications	10,583	83,438	94,021
12 CenturyTel Fiber Company II	118,824	55,713	174,537
13 Level 3 Communications LL	518,218	429,503	947,721
14 MCI Communications Servic	280,537	96,063	376,600
15 MCI Metro Access Transmis	1,110,239	174,953	1,285,192
16 McLeod Usa Network Servic	31,965	141,765	173,730
17 OnFiber Communications, In	5,068	3,570	8,638

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## City of St. Louis

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Centrally Assessed Property	Commercial Real	Personal	
18 Savvis, Inc.	2,717	0	2,717
19 Sprint Communication Comp	112,693	1,022,306	1,134,998
20 Private Car Companies	0	1,371,805	1,371,805
<b>*Total Assessed Valuation- Public Utilities</b>	59,310,176	19,416,749	<b>78,726,925</b>
		<b>*Total for County</b>	<b>4,522,094,788</b>
<i>*Total Valuations may not sum due to rounding</i>			

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## Recapitulation

Residential	16,888,054,332
Agricultural	1,553,657,122
Commercial	3,226,337,508
Forest Croplands	262,890
Total Assessed Valuation - Rural Land	21,668,311,852
Residential	34,128,345,387
Agricultural	75,378,988
Commercial	17,022,901,270
Forest Croplands	12,381
Total Assessed Valuation - Incorporated Town Lots	51,226,638,026
<b>Total Assessed Valuation - Real Property</b>	<b>72,894,949,878</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	6,883,945
Cattle	149,817,316
Hogs	19,721,733
Sheep and Goats	897,027
Poultry	8,370,245
All Other Livestock	976,182
Subtotal - Livestock	186,666,448
Farm Machinery	252,108,981
Vehicles including Recreational Vehicles	11,041,784,591
Grain and Other Agricultural Crops	1,293,299
Manufactured Homes Used as Dwelling Units	146,360,691
Historic Motor Vehicles / Historic Aircraft / Aircraft Built from Kits	4,934,867
Pollution Control Tools and Equipment	68,094,617
All Other Tangible Personal Property on the Assessor's Book	6,756,035,554
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>18,457,279,048</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>91,352,228,926</b>

<b>Centrally Assessed Property</b>	<b>Commercial Real</b>	<b>Personal</b>	
Electric Power Utilities	1,479,636,036	164,564,841	1,644,200,877
Product Pipeline Companies	102,948,368	2,382,703	105,331,071
Natural Gas Pipeline Companies	84,366,054	5,611,199	89,977,254
Railroad Companies	354,650,303	156,758,852	511,409,155
Telecommunication Companies	524,432,617	470,611,709	995,044,325
Telephone Companies	53,778,565	31,210,075	84,988,640
Commercial Aircraft	0	33,179,078	33,179,078
Airline Companies	0	96,424,428	96,424,428
Private Car Companies	0	70,896,059	70,896,059
<b>*Total Assessed Valuation - Public Utilities</b>	<b>2,599,811,943</b>	<b>1,031,638,945</b>	<b>3,631,450,887</b>

**\*Grand Total Taxable Wealth of the State of Missouri 94,983,679,813**

*\*Total Valuations may not sum due to rounding*

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**CHAPTER VI**

**HEARINGS AND DECISIONS**

**COUNTIES AND SUBDIVISIONS**

July 1, 2007

Be it remembered that between the 20th day of June and the 1st day of July, 2007, the State Tax Commission of Missouri, being regularly in session at its office in the City of Jefferson, County of Cole, State of Missouri, all Members thereof being present, doth thereupon proceed to equalize the valuation of each class of real and tangible personal property among the respective Counties of the State pursuant to the provisions of Section 138.390 RSMo, for the year 2007. The following locally assessed values reflect the valuation of each county as equalized by the State Tax Commission prior to the annual meetings of the County Boards of Equalization.

County	Total Rural Lands	Total Incorporated Town Lots	Total Tang. Personal Property	Grand Total For County
Adair.....	51,213,750	113,437,015	52,571,894	\$217,222,659
Andrew.....	72,867,606	64,628,825	45,856,705	183,353,136
Atchison.....	33,046,840	21,016,851	23,439,971	77,503,662
Audrain.....	77,597,277	135,215,548	70,476,614	283,289,439
Barry.....	175,963,957	107,440,108	111,765,542	395,169,607
Barton.....	49,380,800	51,262,450	58,534,480	159,177,730
Bates.....	68,418,252	49,103,287	47,965,230	165,486,769
Benton.....	122,705,840	31,250,125	51,304,332	205,260,297
Bollinger.....	57,584,210	11,860,330	27,878,000	97,322,540
Boone.....	403,986,159	1,377,570,217	393,681,993	2,175,238,369
Buchanan.....	102,285,016	662,954,659	297,839,023	1,063,078,698
Butler.....	225,436,899	128,174,050	112,272,031	465,882,980
Caldwell.....	40,298,650	18,642,220	23,653,030	82,593,900
Callaway.....	373,365,640	136,321,170	139,452,872	649,139,682
Camden.....	790,872,330	371,413,580	241,117,173	1,403,403,083
Cape Girardeau...	213,134,680	558,566,870	211,148,665	982,850,215
Carroll.....	44,468,758	28,884,210	25,162,060	98,515,028
Carter.....	25,331,710	7,173,890	11,634,874	44,140,474
Cass.....	256,599,408	690,634,925	234,019,679	1,181,254,012
Cedar.....	64,366,192	40,829,710	41,248,886	146,444,788
Chariton.....	40,752,961	15,845,555	28,382,170	84,980,686
Christian.....	305,311,800	391,359,191	149,358,960	846,029,951
Clark.....	36,367,790	16,826,100	22,518,484	75,712,374
Clay.....	223,936,270	2,681,641,090	786,457,933	3,692,035,293
Clinton.....	99,731,779	85,505,048	49,961,585	235,198,412
Cole.....	293,745,930	658,187,069	245,037,044	1,196,970,043
Cooper.....	53,014,390	82,803,660	44,701,000	180,519,050
Crawford.....	103,227,690	78,320,160	57,371,496	238,919,346
Dade.....	40,977,040	18,289,510	22,783,860	82,050,410
Dallas.....	73,727,210	24,872,430	35,439,268	134,038,908
Daviess.....	55,298,750	14,103,210	24,877,880	94,279,840
DeKalb.....	39,312,110	35,453,040	27,470,511	102,235,661

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County	Total Rural Lands	Total Incorporated Town Lots	Total Tang. Personal Property	Grand Total For County
Dent.....	67,696,580	35,054,200	37,812,556	140,563,336
Douglas.....	56,922,660	19,972,120	39,539,508	116,434,288
Dunklin.....	92,446,100	103,963,330	78,068,351	274,477,781
Franklin.....	686,913,907	631,804,607	296,569,893	1,615,288,407
Gasconade.....	78,990,500	59,504,200	51,358,959	189,853,659
Gentry.....	30,188,850	20,320,092	22,426,921	72,935,863
Greene.....	967,322,330	2,154,492,320	588,275,680	3,710,090,330
Grundy.....	25,434,820	34,481,720	32,662,195	92,578,735
Harrison.....	33,259,483	28,424,202	25,737,105	87,420,790
Henry.....	80,098,410	104,739,040	74,095,533	258,932,983
Hickory.....	62,341,880	8,714,050	24,417,860	95,473,790
Holt.....	30,316,500	19,463,930	19,930,697	69,711,127
Howard.....	40,642,984	24,735,636	24,380,414	89,759,034
Howell.....	135,351,070	123,527,410	108,577,180	367,455,660
Iron.....	80,697,280	31,950,370	32,910,480	145,558,130
Jackson.....	293,716,113	7,909,059,766	1,931,657,070	10,134,432,949
Jasper.....	302,360,810	751,709,860	439,274,442	1,493,345,112
Jefferson.....	1,361,412,605	627,531,272	634,301,505	2,623,245,382
Johnson.....	182,091,648	174,988,424	104,943,594	462,023,666
Knox.....	27,311,609	9,348,506	16,762,155	53,422,270
Laclede.....	121,945,550	130,179,200	95,588,922	347,713,672
Lafayette.....	129,652,964	149,550,417	85,029,173	364,232,554
Lawrence.....	129,118,810	132,123,610	102,671,315	363,913,735
Lewis.....	34,004,495	22,000,971	30,008,955	86,014,421
Lincoln.....	269,402,910	151,655,970	135,855,294	556,914,174
Linn.....	31,939,130	37,739,960	39,924,358	109,603,448
Livingston.....	38,013,633	67,577,582	42,227,287	147,818,502
McDonald.....	101,630,070	27,814,470	238,273,451	367,717,991
Macon.....	54,519,350	52,093,672	45,785,455	152,398,477
Madison.....	46,169,670	29,101,220	26,988,031	102,258,921
Maries.....	48,403,770	14,349,080	30,305,979	93,058,829
Marion.....	73,464,460	147,760,040	103,287,200	324,511,700
Mercer.....	24,575,750	4,521,490	22,236,573	51,333,813
Miller.....	133,963,610	147,197,270	66,644,663	347,805,543
Mississippi.....	46,192,490	39,313,630	34,505,575	120,011,695
Moniteau.....	52,995,162	52,403,936	41,325,060	146,724,158
Monroe.....	45,853,740	20,806,850	27,867,204	94,527,794
Montgomery.....	69,231,930	49,881,890	32,247,949	151,361,769
Morgan.....	308,628,720	57,906,780	70,722,493	437,257,993
New Madrid.....	149,161,420	86,347,240	129,760,653	365,269,313
Newton.....	172,036,960	271,594,517	160,412,980	604,044,457
Nodaway.....	82,027,999	93,998,640	87,526,553	263,553,192
Oregon.....	32,152,414	15,529,367	24,292,145	71,973,926
Osage.....	91,195,310	18,072,720	41,312,490	150,580,520
Ozark.....	55,156,780	10,985,330	23,982,641	90,124,751
Pemiscot.....	45,272,983	55,195,196	40,182,097	140,650,276
Perry.....	95,902,008	90,592,032	69,067,531	255,561,571
Pettis.....	195,358,638	159,614,432	131,161,161	486,134,231
Phelps.....	163,510,310	226,984,870	103,379,645	493,874,825
Pike.....	75,431,835	53,894,870	55,272,623	184,599,328
Platte.....	350,792,508	1,137,322,260	350,099,654	1,838,214,422



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County	Total Rural Lands	Total Incorporated Town Lots	Total Tang. Personal Property	Grand Total For County
Polk.....	106,433,370	84,170,770	60,156,880	250,761,020
Pulaski.....	158,432,360	133,957,780	59,656,852	352,046,992
Putnam.....	39,222,627	9,570,007	15,564,250	64,356,884
Ralls.....	75,126,405	22,568,250	48,629,165	146,323,820
Randolph.....	112,044,780	99,842,010	74,772,890	286,659,680
Ray.....	95,771,600	82,931,720	57,480,058	236,183,378
Reynolds.....	65,957,167	7,995,542	26,691,129	100,643,838
Ripley.....	43,628,807	13,437,930	18,322,226	75,388,963
St. Charles.....	1,481,439,750	4,783,742,250	1,061,494,854	7,326,676,854
St. Clair.....	47,825,561	12,950,500	25,553,502	86,329,563
St. Francois.....	130,928,220	275,916,360	133,859,990	540,704,570
Ste. Genevieve.....	186,894,120	58,276,930	81,965,561	327,136,611
St. Louis.....	5,099,909,560	16,384,215,230	3,776,355,130	25,260,479,920
Saline.....	53,229,580	104,016,830	55,391,805	212,638,215
Schuyler.....	13,769,960	7,467,200	11,303,871	32,541,031
Scotland.....	21,919,020	8,980,630	15,880,820	46,780,470
Scott.....	76,067,960	170,729,720	111,742,300	358,539,980
Shannon.....	28,496,190	10,138,800	22,315,165	60,950,155
Shelby.....	33,161,637	20,752,883	25,651,792	79,566,312
Stoddard.....	125,620,719	95,539,789	109,560,697	330,721,205
Stone.....	281,913,490	78,118,570	90,631,844	450,663,904
Sullivan.....	32,319,850	10,682,207	26,316,444	69,318,501
Taney.....	274,661,020	485,097,460	144,980,878	904,739,358
Texas.....	72,398,399	38,296,520	49,572,319	160,267,238
Vernon.....	76,145,584	69,521,922	54,786,694	200,454,200
Warren.....	193,766,004	187,244,194	88,757,260	469,767,458
Washington.....	95,331,918	19,246,232	42,387,972	156,966,122
Wayne.....	52,005,953	15,175,290	29,421,200	96,602,443
Webster.....	139,431,540	92,320,090	69,737,704	301,489,334
Worth.....	10,516,290	3,532,790	7,589,250	21,638,330
Wright.....	62,425,100	44,289,820	39,153,918	145,868,838
St. Louis City.....	0	3,444,528,770	1,016,888,236	4,461,417,006
<b>TOTALS.....</b>	<b>\$21,804,343,753</b>	<b>\$52,012,735,666</b>	<b>\$18,239,603,109</b>	<b>\$92,056,682,528</b>

It is therefore ordered that such percentage of increase and reduction be applied to the valuation of the real and tangible personal property, by classes, in the respective counties, as set forth in said schedule.

ATTEST:

Sandy Wankum, Administrative Secretary

Bruce E. Davis, Chairman

Jennifer Tidwell, Commissioner

Charles F. Nordwald, Commissioner

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**CHAPTER VII**

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**PUBLIC UTILITY HEARINGS**

The Commission met and set dates for hearings relative to the original assessment for 2007 on the following classes of public utility distributable properties, to wit:

1. Tuesday, June 5, 2007 ..... 9:30 a.m.  
Railroad Industry
2. Tuesday, June 5, 2007 ..... 1:30 p.m.  
Electric Industry
3. Tuesday, June 5, 2007 ..... 3:00 p.m.  
Airline Industry
4. Wednesday, June 6, 2007 ..... 9:30 a.m.  
Telephone Industry
5. Wednesday, June 6, 2007 ..... 1:30 p.m.  
Telecommunications Industry
6. Thursday, June 7, 2007 ..... 9:30 a.m.  
Product/Liquid Pipeline Industry
7. Thursday, June 7, 2007 ..... 1:30 p.m.  
Natural Gas Pipeline Industry

Having previously set the dates for discussion of the 2007 original assessment valuations on the distributable property of public utility companies operating in the State of Missouri, the Commission heard the following companies on the dates set below, to wit:

Norfolk Southern .....	6/05/07
Represented by: Michael K. Quinn	
Burlington Northern & Santa Fe.....	6/05/07
Represented by: Judy Cummings	
Union Pacific .....	6//05/07
Represented by: Dave DeBar	
Yan Liu	
Kansas City Southern .....	6/05/07
Represented by: John Hennessy	
Missouri Central .....	6/05/07
Represented by: Joe Meyer	
Tom Carron	
Christine Cudney	

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Ameren UE ..... 6/05/07  
    Represented by: Joe Meyer  
                    Tom Carron  
                    Christine Cudney

Kansas City Power & Light ..... 6/05/07  
    Represented by: Steve Smith  
                    Shannon Green

Aquila, Inc ..... 6/05/07  
    Represented by: Daniel Rippee

Empire District Electric ..... 6/05/07  
    Represented by: Christine Broadwater  
                    Jay Williams

Missouri Telecommunications Industry Association ..... 6/06/07  
    Represented by: Richard Telthorst

Century Telephone ..... 6/06/07  
    Represented by: Toby Reese  
                    Bill May

Alltel Missouri ..... 6/06/07  
    Represented by: Toby Reese

Embarq ..... 6/06/07  
    Represented by: Chris Stanfield

Verizon ..... 6/06/07  
    Represented by: Robert Garringer

AT&T Services Incorporated ..... 6/06/07  
    Represented by: Gary Wiggins

AT&T Corporation ..... 6/06/07  
    Represented by: Gary Wiggins

Explorer Pipeline ..... 6/07/07  
    Represented by: Mike Reynolds

Missouri Pipeline Company..... 6/07/07  
    Represented by: Mike Mertz



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**Rules of**  
**Department of Revenue**  
**Division 30—State Tax Commission**  
**Chapter 1—General Organization**

<b>Title</b>	<b>Page</b>
<b>12 CSR 30-1.010</b> General Organization .....	<b>3</b>
<b>12 CSR 30-1.016</b> Allocation of Unit Value (Moved to 12 CSR 30-2.016) .....	<b>3</b>
<b>12 CSR 30-1.020</b> Meetings and Hearings .....	<b>3</b>
<b>12 CSR 30-1.030</b> Forms .....	<b>3</b>



## Title 12—DEPARTMENT OF REVENUE

### Division 30—State Tax Commission Chapter 1—General Organization

#### 12 CSR 30-1.010 General Organization

*PURPOSE: This rule is to comply with the requirements of section 536.023(3), RSMo which requires each state agency to adopt as a rule a description of its organization and general courses and methods of its operation and the methods and procedures where the public may obtain information or make submissions or requests.*

(1) The State Tax Commission supervises and directs assessment and taxation laws.

(A) The commission has the duty to exercise general supervision over all assessing officers of the state and over county boards of equalization. In the execution of its duties and powers, the commission shall call upon the attorney general or any prosecuting or circuit attorney in the state for assistance in the enforcement of all laws relating to the general property tax.

(B) The commission has the power to call an annual meeting of assessors. The commission has the duty each year to have one (1) member or a duly authorized representative visit officially the several counties of the state to inquire into the methods of assessment and taxation to ascertain whether assessment and revenue officers are faithfully discharging their duties as required by law.

(C) The commission has the duty to prescribe the form of all blanks and books that are used in the assessment and collection of the general property tax, except as otherwise provided by law.

(D) The commission has the duty to require from any officer in the state, on forms prescribed by the commission, (see 12 CSR 30-1.030) reports as shall enable the commission to ascertain the assessed and equalized value of all real and tangible personal property.

(E) The commission has the duty to raise or lower the assessed valuation of any real or tangible personal property of any individual, partnership, company or corporation in compliance with the laws of this state.

(F) The commission has the power to cause to be placed upon the assessment rolls, at any time during the year, property omitted from the tax rolls for any reason, and to correct errors on the assessment rolls.

(G) The commission has the duty to equalize the valuation of real and tangible personal property among the several counties of the state.

(2) The commission has the exclusive power of original assessment of railroads, bridges, telegraph, telephone, express companies and other similar public utility companies and firms.

(3) The commission has the duty to investigate and hear taxpayer appeals from the local boards of equalization and to correct any assessment which is shown to be unlawful, unfair, improper, arbitrary or capricious.

(4) The commission has the duty to publish and distribute an annual report of the proceedings and decisions of the commission.

(5) The commission has the duty to certify the ratio of assessment to value in each county each year to the State Board of Education for utilization in the school aid formula.

(6) The commission has the power to appoint, by an order, agents and hearing officers whose duties shall be prescribed in the order, for the purpose of making any investigations, or the performance of other duties regarding any matters relating to taxation.

(7) The commission has the duty to investigate companies which have tangible personal property for lease, to cause the property to be properly taxed.

(8) The State Tax Commission is located in Jefferson City, Missouri. The mailing address is PO Box 146, Jefferson City, MO 65102-0146. The phone number is (573) 751-2414.

*AUTHORITY: sections 138.290, 138.380, 138.390, 138.395, 138.410, 138.415, 138.420, 138.430, 138.440 and 138.450, RSMo 2000.\* Original rule filed Sept. 15, 1976, effective Jan. 13, 1977. Amended: Filed April 17, 1979, effective July 16, 1979. Rescinded and readopted: Filed Dec. 13, 1983, effective March 12, 1984. Amended: Filed April 13, 2006, effective Oct. 30, 2006.*

*\*Original Authority: 138.290, RSMo 1939, amended 1945, 1951, 1957, 1973, 1980; 138.380, RSMo 1939, amended 1945, 1947; 138.390, RSMo 1939, amended 1945, 1947; 138.395, RSMo 1980, amended 1994, 1995; 138.410, RSMo 1939, amended 1945, 1947, 1951; 138.415, RSMo 1951; 138.420, RSMo 1939, amended 1945, 1947, 1986; 138.430, RSMo 1939, amended 1945, 1947, 1978, 1983, 1989, 1999; 138.440, RSMo 1939, amended 1945, 1947, 1965, 1980, 1984; and 138.450, RSMo 1939, amended 1945, 1947, 1957, 1961, 1981, 1983.*

#### 12 CSR 30-1.016 Allocation of Unit Value (Moved to 12 CSR 30-2.016)

#### 12 CSR 30-1.020 Meetings and Hearings

*PURPOSE: The purpose of this rule is to announce the time and place of meetings and hearings of the State Tax Commission.*

(1) The principal office of the State Tax Commission is located in Jefferson City. All general inquiries to the commission, cover letters, motions and other pleadings should be addressed to the Administrative Secretary, State Tax Commission of Missouri, PO Box 146, Jefferson City, MO 65102-0146. All documents filed with the commission must be on eight and one-half by eleven inch (8 1/2" × 11") (letter size) paper.

(2) Regular meetings of the commission will generally be held in the hearing room of the commission during regular business hours, Monday through Friday, except legal holidays, for the purpose of conducting public business before the commission, and for the purpose of adopting or rejecting, by public vote, proposed decisions and orders in appeals taken under section 138.430, RSMo.

(3) Formal hearings before the commission will generally be held between 9:00 a.m. and 4:30 p.m., Monday through Friday, except legal holidays, in the county of which venue is located for the purpose of appellate review.

(4) Two (2) commissioners constitute a quorum for the transaction of business, the performance of any duty or the exercise of any duty or the exercise of any power of the commission.

*AUTHORITY: section 138.430, RSMo 2000.\* Original rule filed Dec. 13, 1976, effective June 11, 1977. Amended: Filed Jan. 30, 1978, effective May 11, 1978. Amended: Filed April 12, 1979, effective July 16, 1979. Amended: Filed Dec. 13, 1983, effective March 12, 1984. Amended: Filed April 23, 1984, effective Sept. 14, 1984. Amended: Filed April 13, 2006, effective Oct. 30, 2006.*

*\*Original authority: 138.430, RSMo 1939, amended 1945, 1947, 1978, 1983, 1989, 1999.*

#### 12 CSR 30-1.030 Forms

*PURPOSE: This rule sets forth the forms utilized by the State Tax Commission in the assessment and collection of the general property tax.*

(1) The forms prescribed by the commission to be used in an appeal to the State Tax



Commission from the local board of equalization (12 CSR 30-3.010) are: STC Form 103 (5-86) (Complaint for Review of Assessment—Real Property); STC Form 104 (5-86) (Complaint for Review of Assessment—Personal Property); and STC Form 106 (6-86) (Complaint for Review of Assessment—Manufacturers).

(2) The forms to be used in the reporting and collection of taxes on railroads and street railroads pursuant to Chapter 151, RSMo, include the following: Form 20A (10-89) (Railroad Aggregate Statement of Taxable Property); Form 20 (9-87) (Railroad Aggregate Statement of Taxable Property); Form 20, Schedule 1 (10-87) (Company Organization—General Information); Form 30, Schedule 2 (10-89) (Taxation by States); Form 20, Schedule 3 (10-89) (Mileage of Road and Railway Statistics); Form 20, Schedule 3T (10-87) (Mileage of Road and Railway Statistics—Terminals); Form 20, Schedule 4 (10-88) (Main Track Mileage); Form 20, Schedule 5 (10-85) (Leased Equipment); Form 20, Schedule 6 (10-85) (Real/Personal Allocation); Form 20, Schedule 7 (10-85) (Comparative Balance Sheet); Form 20, Schedule 8 (10-85) (Comparative Income Statement); Form 30, Schedule 9 (10-85) (Capital Stock); Form 30, Schedule 10 (10-88) (Long Term Debt); Form 30, Schedule 11 (10-85) (Non-Operating Property in Missouri); Form 30, Schedule 12 (10-87) (Total of County's Locally Assessed Property); Form 30, Schedule 13 (11-86) (County Apportionment); Form 30, Schedule 14 (11-86) (Local Assessments); Form 30, Schedule 15 (9-87) (Real Estate Information); Form 30, Schedule 16 (11-85) (Motor Vehicle Information); Form 20, Schedule 17 (10-89) (Freight Line Company Mileage); Form 20, Schedule 18 (10-89) (Freight Line Company Credits); Form 20, Schedule 19 (9-99) (Previous Year's Assessment and Taxes); Form 50 (10-89) (Freight Line Company Aggregate Statement of Taxable Property); Form 50, Schedule 1 (10-89) (Company Organization—General Information); Form 50, Schedule 2 (9-97) (Freight Line Company Inventory of Rail Cars); and Form 50, Schedule 4 (9-97) (Freight Line Company Allocation).

(3) The forms to be used for the reporting and collection of the private car tax pursuant to Chapter 152, RSMo, include the following: Form 10 (10-87) (Freight Line Company Report of Car Rental); Form 20, Schedule 4 (10-88) (Main Track Mileage); and Form 15 (10-87) (Railroad Company Report of Car Rentals).

(4) The forms to be used for the reporting and collection of taxes on bridge, express and public utility companies pursuant to Chapter 153, RSMo, include the following:

(A) Bridge Companies. Form 13 (10-85) (Bridge Company Aggregate Statement of Taxable Property); and Form 13, Schedule 1 (10-85) (Company Organization—General Information);

(B) Telephone, Telecommunication and Telegraph Companies. Form 30 (11-86) (Aggregate Statement of Taxable Property); Form 30, Schedule 1 (9-87) (Company Organization—General Information); Form 30, Schedule 2 (10-89) (Taxation by States); Form 30, Schedule 3 (9-87) (Allocation Factors); Form 30, Schedule 3T (10-89) (Supplemental Information); Form 30, Schedule 4 (10-85) (Mileage by Line); Form 30, Schedule 5 (10-85) (Leased Equipment); Form 30, Schedule 6T (10-89) (Real/Personal Allocation); Form 30, Schedule 7 (10-85) (Comparative Balance Sheet); Form 30, Schedule 8 (10-85) (Comparative Income Statement); Form 30, Schedule 9 (10-85) (Capital Stock); Form 30, Schedule 10 (10-88) (Long Term Debt); Form 30, Schedule 11 (10-85) (Non-Operating Property in Missouri); Form 30, Schedule 12 (10-87) (Total of County's Locally Assessed Property); Form 30, Schedule 13 (11-86) (County Apportionment); Form 30, Schedule 14 (11-86) (Local Assessments); Form 30, Schedule 15 (9-87) (Real Estate Information); Form 30, Schedule 16 (11-85) (Motor Vehicle Information); and Form 30, Schedule 17 (10-85) (Distributable Real Property Owned in Fee);

(C) Electric Companies. Form 30 (11-86) (Aggregate Statement of Taxable Property); Form 30, Schedule 1 (9-87) (Company Organization—General Information); Form 30, Schedule 2 (10-89) (Taxation by States); Form 30, Schedule 3 (9-87) (Allocation Factors); Form 30, Schedule 3E (10-88) (Supplemental Information); Form 30, Schedule 4 (10-85) (Mileage by Line); Form 30, Schedule 5 (10-85) (Leased Equipment); Form 30, Schedule 6E (10-89) (Real/Personal Allocation—Page 1 of 2); Form 30, Schedule 6E (10-89) (Real/Personal Allocation—Page 2 of 2); Form 30, Schedule 7 (10-85) (Comparative Balance Sheet); Form 30, Schedule 8 (10-85) (Comparative Income Statement); Form 30, Schedule 9 (10-85) (Capital Stock); Form 30, Schedule 10 (10-88) (Long Term Debt); Form 30, Schedule 11 (10-85) (Non-Operating Property in Missouri); Form 30, Schedule 12 (10-87) (Total of County's Locally Assessed Property); Form 30, Schedule 13 (11-86) (County Apportionment); Form 30, Schedule 14 (11-

86) (Local Assessments); Form 30, Schedule 15 (9-87) (Real Estate Information); Form 30, Schedule 16 (11-85) (Motor Vehicle Information); and Form 30, Schedule 17 (10-85) (Distributable Real Property Owned in Fee);

(D) Natural Gas Pipeline Companies. Form 30, (11-86) (Aggregate Statement of Taxable Property); Form 30, Schedule 1 (9-87) (Company Organization—General Information); Form 30, Schedule 2 (10-89) (Taxation by States); Form 30, Schedule 3 (9-87) (Allocation Factors); Form 30, Schedule 3NG (9-87) (Supplemental Information); Form 30, Schedule 4 (10-85) (Mileage by Line); Form 30, Schedule 5 (10-85) (Leased Equipment); Form 30, Schedule 6NG (10-89) (Real/Personal Allocation—Page 1 of 3); Form 30, Schedule 6NG (10-89) (Real/Personal Allocation—Page 2 of 3); Form 30, Schedule 6NG (10-89) (Real/Personal Allocation—Page 3 of 3); Form 30, Schedule 7 (10-85) (Comparative Balance Sheet); Form 30, Schedule 8 (10-85) (Comparative Income Statement); Form 30, Schedule 9 (10-85) (Capital Stock); Form 30, Schedule 10 (10-88) (Long Term Debt); Form 30, Schedule 11 (10-85) (Non-Operating Property in Missouri); Form 30, Schedule 12 (10-87) (Total of County's Locally Assessed Property); Form 30, Schedule 13 (11-86) (County Apportionment); Form 30, Schedule 14 (11-86) (Local Assessments); Form 30, Schedule 15 (9-87) (Real Estate Information); Form 30, Schedule 16 (11-85) (Motor Vehicle Information); and Form 30, Schedule 18 (10-85) (Pipe Statistics); and

(E) Fluid Pipeline Companies. Form 30 (11-86) (Aggregate Statement of Taxable Property); Form 30, Schedule 1 (9-87) (Company Organization—General Information); Form 30, Schedule 2 (10-89) (Taxation by States); Form 30, Schedule 3 (9-87) (Allocation Factors); Form 30, Schedule 3FP (9-87) (Supplemental Information); Form 30, Schedule 4 (10-85) (Mileage by Line); Form 30, Schedule 5 (10-85) (Leased Equipment); Form 30, Schedule 6FP (10-89) (Real/Personal Allocation); Form 30, Schedule 7 (10-85) (Comparative Balance Sheet); Form 30, Schedule 8 (10-85) (Comparative Income Statement); Form 30, Schedule 9 (10-85) (Capital Stock); Form 30, Schedule 10 (10-88) (Long Term Debt); Form 30, Schedule 11 (10-85) (Non-Operating Property in Missouri); Form 30, Schedule 12 (10-87) (Total of County's Locally Assessed Property); Form 30, Schedule 13 (11-86) (County Apportionment); Form 30, Schedule 14 (11-86) (Local Assessments); Form 30, Schedule 15 (9-87) (Real Estate Information); Form 30, Schedule 16 (11-85) (Motor Vehicle



Information); and Form 30, Schedule 18 (10-85) (Pipe Statistics).

(5) The forms to be used for the reporting and collection of taxes on aircraft pursuant to Chapter 155, RSMo, include the following: Form 12 (10-85) (Aggregate Statement of Taxable Property); Form 12, Schedule 1 (10-85) (Aircraft Inventory Information); and Form 12, Schedule 2 (10-85) (Aircraft Allocation).

*AUTHORITY: sections 137.930, 138.430, 151.020, 153.030 and 155.020, RSMo 1994.\* Original rule filed Feb. 8, 1983, effective May 12, 1983. Emergency amendment filed Dec. 13, 1983, effective Dec. 24, 1983, expired March 15, 1984. Amended: Filed Dec. 13, 1983, effective March 12, 1984. Emergency rule and rescission filed Nov. 15, 1989, effective Dec. 31, 1989, expired Feb. 2, 1990. Rescinded and readopted: Filed Nov. 15, 1989, effective Feb. 25, 1990. Amended: Filed Nov. 3, 1999, effective May 30, 2000.*

*\*Original authority: 137.930, RSMo 1982; 138.430, RSMo 1939, amended 1945, 1947, 1978, 1983, 1989, 1999; 151.020, RSMo 1939, amended 1945, 1957, 1965, 1973, 1974, 1986; 153.030, RSMo 1939, amended 1945, 1986; and 155.020, RSMo 1959, amended 1990.*

# Rules of Department of Revenue

## Division 30—State Tax Commission

### Chapter 2—Original Assessment

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## Title 12—DEPARTMENT OF REVENUE

### Division 30—State Tax Commission Chapter 2—Original Assessment

#### 12 CSR 30-2.010 Appeals from the Department of Revenue or State Collector of Revenue

(Rescinded July 16, 1979)

**AUTHORITY:** section 138.430(1), RSMo 1969, as amended by Laws of Mo. 1978, S.B. 661, section 1, effective Aug. 13, 1978. This version of rule filed Aug. 7, 1975, effective Aug. 17, 1975. Rescinded: Filed April 13, 1979, effective July 16, 1979.

**Ellsworth Freight Lines, Inc. v. Missouri Highway Reciprocity Commission**, 568 SW2d 521 (Mo. banc 1978). *Trucking companies seeking refund of motor vehicle registration fees must exhaust administrative remedies before seeking judicial review, despite assertion by companies of "federal rights" violation.*

**John Calvin Manor Inc. v. Aylward**, 517 SW2d 59 (1974). *While the decisions of the tax commission are subject to judicial review, the circuit court does not have the authority to substitute its opinion as to value for the opinion of the administrative agency upon record evidence under which different conclusion might be drawn in the exercise of administrative discretion.*

**St. Louis County v. State Tax Commission**, 515 SW2d 446 (1974). *Court here adhered to the general rule that technical rules of pleading are not applied to applications for relief filed with the State Tax Commission and if a petition fairly presents the claimed error or illegality it will be deemed sufficient for the purpose.*

**State ex rel. Wilson Chevrolet, Inc. v. Wilson**, 332 SW2d 867 (1966). *Upon appeal from a decision of a local board of equalization to the State Tax Commission, the hearing is de novo as a contested case with a record necessarily made of the evidence adduced and of which decision of the State Tax Commission upon such appeal, a judicial review may be had.*

**Op. Atty. Gen. No. 33, Otto (4-20-78).** *The State Tax Commission has the statutory authority to appoint hearing examiners for conducting initial investigations and making advisory recommendations in appeals taken under section 138.430(2), RSMo (1969).*

#### 12 CSR 30-2.011 Completion of Forms by Assessors to be Used in Original Assessment by the State Tax Commission

**PURPOSE:** *This rule sets forth procedures to be used by assessors in the completion of forms for original assessment by the commission.*

(1) Unless otherwise provided, each assessor in the state shall estimate on Form 30, Schedule 14 the market value of property owned by each railroad, telegraph, telephone, express company and other similar public utility corporations, companies and firms (afterwards referred to as company) doing business within his/her jurisdiction.

(2) Each assessor in the state shall provide a breakdown of the market value and assessment of real estate held by each company within his/her jurisdiction on Form 30, Schedule 15.

(3) Each assessor in the state shall provide a breakdown of the market value and assessment of motor vehicles held by each company within his/her jurisdiction on Form 30, Schedule 16.

(4) These forms shall be completed by each assessor per the attendant instructions and returned to the respective company, county clerk and state tax commission on, or before April 20 of each year.

**AUTHORITY:** sections 138.320, 138.420(1) and (2), RSMo 1994.\* *Original rule filed Dec. 13, 1983, effective March 12, 1984. Emergency amendment filed Nov. 14, 1989, effective Dec. 31, 1989, expired Feb. 2, 1990. Amended: Filed Nov. 14, 1989, effective Feb. 25, 1990.*

\*Original authority: 138.320, RSMo 1939, amended 1945 and 138.420(1) and (2), RSMo 1939, amended 1945, 1947, 1978, 1983, 1989.

#### 12 CSR 30-2.015 Utility Property to be Assessed Locally and by the State Tax Commission

**PURPOSE:** *This rule sets forth that railroad and utility property which is to be assessed by the local assessor and that property which is originally assessed by the state tax commission*

(1) The real and tangible personal property of water companies, gas distribution companies, cable television companies and rural electric cooperatives is to be assessed by the local assessor for *ad valorem* tax purposes.

(2) The real and tangible personal property of railroad companies is to be assessed as follows for *ad valorem* tax purposes:

- (A) The local assessor will assess—
1. Construction work in progress;
  2. Materials and supplies;
  3. Motor vehicles;
  4. Office furniture, office equipment, office fixtures;
  5. Office buildings, warehouses;
  6. Roundhouses, workshops;
  7. Land and buildings not assessed as distributable property; and
  8. Communication equipment not used in the movement of passengers and freight; and
- (B) The state tax commission will originally assess—
1. Rail, ballast, ties, switches, switching equipment;
  2. Roadbed, superstructure, bridges, trestles, culverts;
  3. Railroad right-of-way, leased railroad lines, depots, water tanks and turntables;
  4. Rolling stock, engines, hand cars;
  5. Communication equipment used in the movement of passengers and freight; and
  6. Any other property used directly in the movement of passengers and freight.

(3) The real and tangible personal property of telephone and telegraph companies is to be assessed as follows for *ad valorem* tax purposes:

- (A) The local assessor will assess—
1. Motor vehicles;
  2. Construction work in progress;
  3. Materials and supplies;
  4. Office furniture, office equipment, office fixtures;
  5. Office buildings and land;
  6. Land held for future use;
  7. Buildings used predominantly to house local property and land;
  8. Workshops, warehouses and land; and
  9. Work equipment and other general equipment; and

(B) The state tax commission will originally assess—

1. Central office equipment;
2. Station apparatus and station connections;
3. Large private branch exchanges;
4. Poles, lines, cable, wire, conduit, easements therefor and rights-of-way;
5. Microwave towers and sites;
6. All buildings used predominantly for housing distributable equipment and land associated with the buildings; and
7. Any other equipment directly used in the provision of telephone or telegraph service.

(4) The real and tangible personal property of pipeline companies is to be assessed as follows for *ad valorem* tax purposes:

- (A) The local assessor will assess—
  1. Motor vehicles;
  2. Construction work in progress;
  3. Materials and supplies;
  4. Office furniture, office equipment, office fixtures;
  5. Land held for future use;
  6. Communication equipment not used for control of the movement of gaseous or liquid products;
  7. Workshops, office buildings, warehouses, storage tanks, loading and unloading facilities; and
  8. Land associated with other locally assessed property; and

(B) The state tax commission will originally assess—

1. Field lines, line pipe and fittings;
2. Compressor station equipment and buildings;
3. Pumping equipment and buildings;
4. Measuring and regulating equipment and housing buildings;
5. Communication equipment used for control of transportation of gas or liquid products; and
6. Land and right-of-way associated with other distributable property.

(5) The real and tangible personal property of electric companies is to be assessed as follows for *ad valorem* tax purposes:

- (A) The local assessor will assess—
  1. Motor vehicles;
  2. Construction work in progress;
  3. Materials and supplies;
  4. Office furniture, office equipment, office fixtures;
  5. Coal piles, nuclear fuel;
  6. Land held for future use;
  7. Workshops, warehouses, office buildings and generating plant structures;
  8. Communication equipment not used for control of generation and distribution of power;
  9. Roads, railroads and bridges;
  10. Reservoirs, dams and waterways; and
  11. Land associated with other locally assessed property all generating plant land; and

(B) The state tax commission will originally assess—

1. Boiler plant equipment, turbogenerator units and generators;
2. Station equipment;
3. Towers, fixtures, poles, conductors, conduit transformers, services and meters;
4. Substation equipment, fences;

5. Right-of-way;
6. Reactor, reactor plant equipment, cooling towers;
7. Communication equipment used for control of generation and distribution of power; and
8. Land associated with distributable property.

*AUTHORITY: sections 138.410, 138.420 and Chapters 151 and 153, RSMo 1994.\* Original rule filed Dec. 16, 1985, effective May 11, 1986.*

*\*Original authority: 138.410, RSMo 1939, amended 1945, 1947, 1951; 138.420, RSMo 1939, amended 1945, 1947, 1978, 1983, 1989; and Chapters 151 and 153. See the Revised Statutes of Missouri 1986 and 1993.*

## 12 CSR 30-2.016 Allocation of Unit Value

*PURPOSE: This rule sets forth a precise method for the allocation of the unit value of all originally assessable companies operating in Missouri.*

(1) The unit value of the following originally assessable companies operating in Missouri will be allocated to Missouri using the schedule of accounts as prescribed on the commissions' Aggregate Statement of Taxable Property in accordance with the factors set forth in this rule:

(A) Bridge Companies. The valuation allocated to Missouri should be based on the following factor:

1. The ratio of linear feet of the bridge and its approaches within the state to the entire length of the bridge and its approaches;

(B) Electric Companies. The valuation allocated to Missouri should be based on the following factors and percentage weights:

1. The ratios of total gross plant in service, total net plant in service, total operating revenues and net operating income within the state to the aggregate amounts of these factors of the electric company. These factors are assigned the following percentage weights:

Factor	Weight
A. Gross plant in service	30%;
B. Net plant in service	30%;
C. Total operating revenues	20%;
and	
D. Net operating income	20%;

(C) Natural Gas Pipeline Companies. The valuation allocated to Missouri should be based on the following factors and percentage weights:

1. The ratios of gross plant in service, net plant in service and miles of pipe (inch equivalent) within the state to the aggregate amount of these factors of the natural gas

pipeline company. These factors are assigned the following percentage weights for the 1998 tax year:

Factor	Weight
A. Gross plant in service	43%;
B. Net plant in service	43%;
and	
C. Miles of pipe (inch equivalent)	14%.

Beginning in the 1999 tax year, the factors will be assigned the following percentage weights:

Factor	Weight
A. Gross plant in service	45%;
B. Net plant in service	45%;
and	
C. Miles of pipe (inch equivalent)	10%.

(D) Products and Liquid Pipeline Companies. The valuation allocated to Missouri should be based on the following factors and percentage weights:

1. Ratios of gross plant in service and miles of pipe (inch equivalent) and barrel miles within the state to the aggregate amount of these factors of the company. These factors are assigned the following percentage weights for the 1998 tax year:

Factor	Weight
A. Gross plant in service	60%;
B. Miles of pipe (inch equivalent)	15%;
and	
C. Barrel Miles	25%.

Beginning in the 1999 tax year, the factors will be assigned the following percentage weights:

Factor	Weight
A. Gross plant in service	60%;
B. Miles of pipe (inch equivalent)	10%;
and	
C. Barrel Miles	30%.

(E) Railroad Companies. The valuation allocated to Missouri should be based on an arithmetic mean of the following ratios:

1. Ratio of operated mileage (excluding trackage rights) within the state to the total operated mileage of the railroad company;
2. Ratio of locomotive and car miles within the state to the total locomotive and car miles of the railroad company;
3. Ratio of railway operating revenue within the state to the total railway operating revenue of the railroad company;
4. Ratio of ton miles of revenue freight within the state to the total ton miles of revenue freight of the railroad company;
5. Ratio of revenue freight tons originating and terminating within the state to the total revenue freight tons originating and terminating of the railroad company; and
6. Ratio of undepreciated investment in road within the state to the total amount of

undepreciated investment in road of the railroad company;

(F) Terminal Railroad Companies. The value allocated to Missouri should be based on an arithmetic mean of the following ratios:

1. Ratio of operated mileage (excluding trackage rights) within the state to the total operated mileage of the terminal railroad company; and

2. Ratio of undepreciated investment in road within the state to the total amount of undepreciated investment in road of the terminal railroad company;

(G) Telecommunications Companies. The valuation allocated to Missouri should be based on the following factors and percentage weights:

1. The ratios of gross plant in service, total operating revenues and net operating income within the state to the aggregate amounts of these factors for the telecommunications company. The factors are assigned the following percentage weights:

Factor	Weight
A. Gross plant in service	60%;
B. Total operating revenues	20%;
and	
C. Net operating income	20%.

(H) Telephone Companies. The valuation allocated to Missouri should be based on the following factors and percentage weights:

1. The ratios of gross plant in service, total operating revenues and net operating income within the state to the aggregate amount of these factors for the telephone company. These factors are assigned the following percentage weights:

Factor	Weight
A. Gross plant in service	60%;
B. Total operating revenues	20%;
C. Net operating income	20%.
and	

(I) Private Car Companies. The valuation allocated to Missouri should be based on the following ratios:

1. Ratio of total mileage within the state to the total mileage of the private car company;

2. Ratio of total loaded mileage within the state to the total loaded mileage of the private car company; and

3. Ratio of time spent within the state to the total annual time of the private car company.

*AUTHORITY: sections 138.420, 151.030 and 151.060, RSMo 1994.\* This rule was previously filed as 12 CSR 30-1.016. Original rule filed Dec. 2, 1986, effective June 11, 1987. Amended: Filed Sept. 15, 1987, effective Dec. 31, 1987. Emergency amendment filed Nov. 14, 1989, effective Dec. 31, 1989,*

*expired Feb. 2, 1990. Amended: Filed Nov. 14, 1989, effective Feb. 25, 1990. Amended: Filed May 14, 1993, effective Jan. 13, 1994. Amended: Filed May 13, 1997, effective Nov. 30, 1997.*

*\*Original authority: 138.420, RSMo 1939, amended 1945, 1947, 1986; 151.030, RSMo 1939, amended 1945, 1986; and 151.060, RSMo 1939, amended 1945, 1986, 1989.*

#### 12 CSR 30-2.017 De Minimis Levels of Assessed Valuation of Private Car Companies

(Rescinded May 30, 2000)

*AUTHORITY: sections 137.022 and 137.023, RSMo 1994. Original rule filed May 17, 1994, effective Sept. 30, 1994. Rescinded: Filed Sept. 20, 1999, effective May 30, 2000.*

#### 12 CSR 30-2.018 Method of Administering the Ad Valorem Taxation of the Private Railcar Industry

*PURPOSE: This rule sets forth the precise method of administering the ad valorem tax for the private railcar industry.*

(1) The commission will determine the statewide average rate of property taxes levied for the preceding year from reports filed by the railroad and street railway companies operating within the state. This information will be filed with the Director of Revenue along with the current year's taxable distributable assessed valuation of each freight line company on or before the first of October. In addition, this report shall include the current total main line track mileage of the railroad and street railway companies within each county to the aggregate total of the state. This report will also include the following information:

(A) Name and mailing address of each freight line company;

(B) Assessed valuation of the distributable property for each freight line company;

(C) Statewide average rate of property taxes levied the preceding year; and

(D) Amount of *ad valorem* tax due from each freight line company.

*AUTHORITY: sections 137.1018 and 137.1021, RSMo Supp. 1999. Original rule filed Sept. 20, 1999, effective May 30, 2000.*

*\*Original authority: 137.1018, RSMo 1999; 137.1021, RSMo 1999.*

#### 12 CSR 30-2.020 Original Assessment by State Tax Commission and Appeals

(Rescinded September 14, 1984)

*AUTHORITY: section 138.420, RSMo 1978. Original rule filed Aug. 7, 1975. Amended: Filed Aug. 15, 1983, effective Nov. 14, 1983. Rescinded: Filed April 23, 1984, effective Sept. 14, 1984.*

*Op. Atty. Gen. No. 88 Lehr (2-28-75). The State Tax Commission has the authority and is obligated to equalize the assessments of property among the various counties and the City of St. Louis pursuant to section 138.090, RSMo and has the duty to order any county in which valuations of property are below 33 1/3% of true value to raise the valuations of property to 33 1/3% of true value and to order any county in which valuations of property are above 33 1/3% of true value to lower the valuation of such property to 33 1/3% of true value. The State Tax Commission has no authority to equalize the assessments among various parcels of property within a county as such, but individual assessments can be raised or lowered pursuant to sections 138.380, 138.460 and 138.470, RSMo. The state auditor has no authority to compel the State Tax Commission to require the equalization of assessments among the various counties of the City of St. Louis at 33 1/3% of true value.*

#### 12 CSR 30-2.021 Original Assessment by State Tax Commission and Appeals

*PURPOSE: This rule sets a precise method for appealing final decisions of the State Tax Commission as regards public utilities and those taxpayers coming under the original assessment of the commission.*

(1) Every railroad, telegraph, telephone, express company and other and similar public utility corporations, companies and firms (afterwards referred to as company) doing business in Missouri, unless otherwise provided, shall proceed before the State Tax Commission as follows:

(A) Each company shall file its report with the State Tax Commission on or before April 1 of each year. Upon receipt of the report, the commission shall certify a tentative assessment to the company. The commission shall set a date upon which an informal hearing will be conducted for the company. At the hearing, the company shall be permitted to submit to the commission evidence and exhibits indicative of the value of the subject property;

(B) Subsequent to the proceedings set out in subsection (1)(A), the commission shall certify a final assessment to the company. Upon receipt of the final assessment, the company, if dissatisfied, shall file a petition for a rehearing, which shall be decided as a contested case, after hearing on the record;

(C) The petition shall be directed to the State Tax Commission. It shall state that the appeal is from the original assessment entered by the commission; the date of the assessment; the name of the taxpayer appealing; the business address of the taxpayer to which notice of hearing may be mailed; a brief statement of why the commission should change or modify the original assessment; and a brief statement of the relief to which complainant may feel entitled. The petition shall be sworn to by the complainant or his/her attorney;

(D) The petition for rehearing shall be filed not more than thirty (30) days after the company receives notice of the original assessment. The petition shall be served upon the commission by delivery, personally, to any commissioner or to the secretary of the commission or by registered mail, postage prepaid, addressed to the State Tax Commission at Jefferson City, Missouri. If personal service is made, it may be proven by the affidavit of any person competent to testify or by the official certificate of any officer authorized under the laws of Missouri to execute process. If the petition is served by mail, it shall be filed as of the date of its delivery by the postal authorities, to the office of the State Tax Commission in Jefferson City, Missouri;

(E) Discovery in appeals shall be as in other contested cases pursuant to 12 CSR 30-3.040;

(F) An assistant attorney general will assist the commission at the hearing and in preparing the decision. The commission's staff attorneys will assist commission staff in presentation of the case; and

(G) The State Tax Commission shall set the matter for hearing at the office of the State Tax Commission, Jefferson City, Missouri, within a reasonable time after that, and notify the complainant and the proper state officer of the date. The notice shall be given to the complainant by first-class mail, postage prepaid, addressed to the complainant's place of business as given the petition filed.

*AUTHORITY: section 138.420, RSMo 1994. \* Original rule filed Dec. 13, 1983, effective March 12, 1984.*

*\*Original authority 1939, amended 1945, 1947, 1978, 1983, 1989.*

#### **12 CSR 30-2.030 Appeals from the Local Board of Equalization** (Rescinded March 12, 1984)

*AUTHORITY: section 138.430, RSMo 1978. This version of rule filed Aug. 7, 1975, effective Aug. 17, 1975. Amended: Filed June 10, 1976, effective Sept. 11, 1976. Amended: Filed Jan. 30, 1978, effective May 11, 1978. Amended: Filed April 12, 1979, effective July 16, 1979. Amended: Filed Oct. 11, 1979, effective Jan. 12, 1980. Amended: Filed Jan. 14, 1980, effective April 14, 1980. Amended: Filed April 10, 1981, effective July 13, 1981. Amended: Filed May 13, 1982, effective Aug. 13, 1982. Rescinded: Filed Dec. 13, 1983, effective March 12, 1984.*

*Richmond Heights v. Board of Equalization of St. Louis County*, 586 SW2d 338 (Mo. banc 1979). *Property owner on appeal to the board of equalization received a reduction in assessment. City attempted to appeal to the State Tax Commission and sought circuit court appeal from the board's reassessment and from State Tax Commission's refusal to accept appeal of board reassessment. Held, proceedings before boards of equalization are not chapter 536 "contested cases," and so are not appealable by the city to circuit court under section 536.100, RSMo. Since there is no express statutory provision to allow city's appeal to the State Tax Commission from board's reassessment, city is bound by board's determination.*

*Op. Atty. Gen. No. 292, State Tax Commission of Missouri (9-16-64)*. *Neither a county, an officer of the court nor a school district has a right to appeal to the State Tax Commission from a decision of a county board of equalization, determining the assessed valuation of an individual property.*

*Op. Atty. Gen. No. 27, Evans (11-21-50)*. *A taxpayer may appeal from the assessment of a county assessor to the county board of equalization and from their decision to the State Tax Commission. A taxpayer has no right of appeal from the assessment of county assessor directly to the State Tax Commission.*

#### **12 CSR 30-2.040 Prehearing Procedures** (Rescinded March 12, 1984)

*AUTHORITY: section 138.430, RSMo 1978. Original rule filed April 12, 1979, effective July 16, 1979. Rescinded and readopted: Filed March 12, 1980, effective April 14, 1980. Amended: Filed April 10, 1981, effective July 13, 1981. Rescinded: Filed Dec. 13, 1983, effective March 12, 1984.*

*Rescinded: Filed Dec. 13, 1983, effective March 12, 1984.*

#### **12 CSR 30-2.050 Intervention** (Rescinded March 12, 1984)

*AUTHORITY: article X, section 14, Mo. Const. 1945; sections 138.430 and 536.062(1), RSMo 1978; W.L.B. Holding Company v. State Tax Commission, cause No. 28,985, Cole County Circuit Court 1977. Original rule filed July 14, 1977, effective Oct. 13, 1977. Amended: Filed April 10, 1981, effective July 13, 1981. Rescinded: Filed Dec. 13, 1983, effective March 12, 1984.*

#### **12 CSR 30-2.060 Discovery** (Rescinded March 12, 1984)

*AUTHORITY: sections 138.430 and 536.073, RSMo 1978, article X, section 14, Mo. Const. 1945. Original rule filed April 12, 1979, effective July 16, 1979. Rescinded: Filed Dec. 13, 1983, effective March 12, 1984.*

#### **12 CSR 30-2.065 Subpoenas** (Rescinded March 12, 1984)

*AUTHORITY: sections 138.360 and 536.077, RSMo 1978. Original rule filed Jan. 14, 1980, effective April 14, 1980. Amended: Filed April 10, 1981, effective July 13, 1981. Rescinded: Filed Dec. 13, 1983, effective March 12, 1984.*

#### **12 CSR 30-2.070 Procedure: Motions and Stipulations** (Rescinded March 12, 1984)

*AUTHORITY: section 138.430, RSMo 1978, article X, section 14, Mo. Const. 1945. Original rule filed April 12, 1979, effective July 16, 1979. Amended: Filed April 10, 1981, effective July 13, 1981. Rescinded: Filed Dec. 13, 1983, effective March 12, 1984.*

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# Rules of Department of Revenue

## Division 30—State Tax Commission

### Chapter 3—Local Assessment of Property and Appeals From Local Boards of Equalization

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**Title 12—DEPARTMENT OF  
REVENUE**

**Division 30—State Tax Commission  
Chapter 3—Local Assessment of  
Property and Appeals From  
Local Boards of Equalization**

**12 CSR 30-3.001 Two-Year Assessment  
Cycle**

*PURPOSE: This rule establishes the method assessors shall use to determine assessed value of real property under the two-year assessment cycle.*

(1) The assessed value of real property shall be calculated by determining its true value in money on January 1 of each odd-numbered year. The value shall remain the same for the subsequent even-numbered year unless there has been new construction or property improvements between January 1 of the odd-numbered year and January 1 of the following even-numbered year.

(2) In those instances in which new construction or property improvements have occurred between January 1 of an odd-numbered year and January 1 of an even-numbered year, the true value in money of the property as newly constructed or improved shall be determined as of January 1 of the odd-numbered year.

(A) The valuation of the property shall take into consideration the new construction or property improvements and shall assign to that new construction or property improvements the value which would have been attributed to new construction or improvements on January 1 of the odd-numbered year as though they had existed on that date.

(B) Examples.

1. On January 1, 1991, the subject property is a five (5)-acre vacant lot. On December 1, 1991, construction of a strip shopping center is completed. For the 1992 tax year, the assessed value is calculated by determining the true value in money of a shopping center of the same size, construction, location and use as the subject property as of January 1, 1991, and multiplying that amount by the appropriate statutory assessed value percentage.

2. On January 1, 1991, the subject property is a three (3)-bedroom ranch style house with thirteen hundred (1,300) square feet. On August 1, 1991, the addition of a second story and seven hundred (700) square feet is completed. For the 1992 tax year, the assessed value is calculated by determining the true value in money of a two (2)-story,

two-thousand (2,000) square foot residence of the same construction and location as the subject as of January 1, 1991, and multiplying that amount by the appropriate statutory assessed value percentage.

(3) A property improvement consists of any change to the physical characteristics of the property, whether that change is one that causes an increase or a reduction in value. Changes in zoning, neighborhood conditions or economic conditions which directly or indirectly affect the property will not warrant a change in the assessed value for the even-numbered year.

(A) Examples.

1. Assuming value is affected, a change in the assessed value for the 1992 tax year is warranted (see paragraph (2)(B)2.)

2. On January 1, 1991, the subject property is a three (3)-bedroom ranch style house with thirteen hundred (1,300) square feet. On December 1, 1991, the house burns to the ground. A change in the assessed value for the 1992 tax year is warranted.

3. On January 1, 1991, the subject property is a five (5)-acre vacant lot zoned agricultural. On December 1, 1991, the property is rezoned commercial. No new construction is added to the property. A change in the assessed value for the 1992 tax year is not warranted.

4. On January 1, 1991, the subject property is a three (3)-bedroom ranch style house located on ten (10) acres of land in the rural area of the county. On December 1, 1991, the county began operation of a landfill on property adjacent to the subject property. The location and operation of the landfill negatively affect the value of the subject property. A change in the value for the 1992 tax year is not warranted.

5. On January 1, 1991, the subject property is a three (3)-bedroom ranch style house with thirteen hundred (1,300) square feet which is twenty (20) years old. On January 1, 1992, the subject property is twenty-one (21) years old. It is generally recognized in the appraisal of property that as property ages it physically deteriorates and it may be necessary to make a deduction for physical depreciation under the cost approach for value. A change in value for the 1992 tax year is not warranted.

(4) The examples used in this rule are by way of illustration only and not to be deemed to be the only instances to which this rule applies.

*AUTHORIZED: sections 137.115, RSMo Supp. 1992 and 138.320, RSMo 1986.\* Original rule filed May 14, 1991, effective Oct. 31, 1991.*

*\*Original authority: 137.115, RSMo 1939, amended 1945, 1951, 1959, 1972, 1973, 1981, 1983, 1985, 1986, 1987, 1989, 1990, 1991, 1992 and 138.320, RSMo 1939, amended 1945.*

**12 CSR 30-3.005 Appeals of the Assessment of Real Property to the Local Board of Equalization Under the Two-Year Assessed Value Cycle**

*PURPOSE: This rule establishes how appeals of the assessment of real property to the local boards of equalization are to be accomplished under the two-year assessed value cycle and to ensure that the commission's authority to render decisions and orders in appeals from local boards of equalization is not compromised at the local level.*

(1) Appeals to the Local Board of Equalization in Odd-Numbered Years. Appeals to the local board of equalization in odd-numbered years from assessment placed on real property by the county assessor shall be made by the aggrieved taxpayer in the manner required by law.

(2) Appeals to the Local Board of Equalization in Even-Numbered Years.

(A) If a taxpayer did not file an appeal of an assessment of real property from the local board of equalization to the State Tax Commission in the odd-numbered year, the appeal to the local board of equalization in the even-numbered year shall be made by the aggrieved taxpayer in the manner required by law.

(B) If a taxpayer did file an appeal of an assessment of real property from the local board of equalization to the State Tax Commission in the odd-numbered year, the local board of equalization shall accept as duly filed appeal of the assessment in the even-numbered year, a notice from the State Tax Commission to the county clerk that an appeal of the odd-numbered year's assessment is presently pending before the State Tax Commission. This notice shall constitute the filing of an appeal in writing to the local board of equalization on behalf of the taxpayer. The local board of equalization shall hear and decide an appeal in the same manner it would hear and decide other appeals to it. The notice filed by the State Tax Commission



on behalf of the taxpayer shall be filed before April 1 of the even-numbered year.

(3) Nothing in this rule shall prevent a taxpayer from filing an appeal of the assessment of real property on his/her own behalf in the even-numbered year from dismissing an appeal before the local board of equalization filed on his/her behalf by the State Tax Commission, or from appearing and presenting evidence at a hearing on his/her appeal at the local board of equalization.

*AUTHORITY: section 137.115.1., 138.060.1., 138.431.3. RSMo Supp. 1992 and 137.275 and 137.385, RSMo 1986.\* Original rule filed May 14, 1991, effective Oct. 31, 1991.*

*\*Original authority: 137.115.1. RSMo 1939, amended 1945, 1951, 1959, 1972, 1973, 1981, 1983, 1985, 1985, 1986, 1987, 1989, 1990, 1991, 1992 and 137.275, RSMo 1939, amended 1945; 137.385, RSMo 1945; 138.060.1., RSMo 1939, amended 1945, 1992; and 138.431.3., RSMo 1983, amended 1986, 1992.*

## 12 CSR 30-3.010 Appeals From the Local Board of Equalization

*PURPOSE: This rule informs the local taxpayer of his/her right to protest by complaint or appeal an assessed value which s/he feels is unlawful, unfair, improper, arbitrary or capricious and the procedure for filing these complaints or appeals.*

(1) Every owner of real property or tangible personal property shall have the right to appeal from the decision of the local board of equalization, upon compliance with the following rules:

(A) This appeal shall be initiated by filing a complaint on forms prescribed by this commission and directed to the State Tax Commission. No complaint will be accepted unless on forms prescribed by this commission; provided, that any complainant may attach to commission forms any additional written pleading deemed appropriate by complainant. The complaint shall specify the name of the complainant; the business address of the complainant or an attorney to whom notice of hearing may be mailed; the legal description of the real property or the complete description of the tangible personal property at issue; a brief statement of the grounds upon which the assessment of the property is claimed to be unlawful, unfair, improper, arbitrary or capricious; a statement that the complainant had appealed to the proper local board of equalization; a statement of the relief to which complainant may feel entitled; if required under 12 CSR 30-3.025(3), a verified statement which states

facts tending to demonstrate that the commission should reconsider the appropriateness of the value in the even-numbered year; and other information as shall be requested upon the commission forms;

(B) A complaint appealing a property assessment in counties of the first class, counties of charter government and the City of St. Louis shall be filed not later than August 15 or within thirty (30) days of the decision of the board of equalization, whichever is later. In all other counties, the complaint shall be filed not later than September 30 or within thirty (30) days of the decision of the board of equalization, whichever is later.

1. In any county or the City of St. Louis where the assessor fails to notify the owner of the property, or the predecessor in title or interest, of an initial assessment or an increase in assessment from the previous year, prior to the deadline for filing an appeal to the board of equalization, the owner may appeal directly to the State Tax Commission. Appeals under this paragraph shall be filed within thirty (30) days after a county official mailed a tax statement or otherwise first communicated the assessment or the amount of taxes to the owner or on or before December 31 of the tax year in question, whichever is later. Proof of late notice shall be attached to, or set forth in, the complaint.

2. A property owner who, due to lack of notice, files an appeal directly with the State Tax Commission after tax statements are mailed shall pay his or her taxes under protest pursuant to the requirements of section 139.031.1, RSMo, and the county collector shall upon receiving either the payment under protest or the notice specified in section 140.430, RSMo, impound all portions of taxes which are in dispute. Payment of taxes without a section 139.031.1, RSMo protest and prior to the time when the State Tax Commission's notice under section 138.430.4, RSMo is received by the county collector, will result in disbursal of taxes and dismissal of complainant's appeal;

(C) Any complaint shall be served upon the State Tax Commission personally to any commissioner or to the administrative secretary of the commission, by certified, registered, regular, private carrier service mail or electronic transmission addressed to the State Tax Commission in Jefferson City. For purposes of this rule, electronic transmission shall mean facsimile transmission or e-mail.

1. If personal service is made, it may be proven by the affidavit of any person competent to testify, or by the official certificate of any officer authorized under the laws of Missouri to execute process. In determining

whether complaints personally served are filed within the time prescribed by law, the date on which personal service is obtained shall be deemed to be the date the complaint is filed with the commission.

2. In determining whether complaints are filed within the time prescribed by law, the complaints may be transmitted to the commission by registered, certified, or regular mail or by private carrier service. Complaints filed by registered or certified mail shall be deemed filed with the commission as of the date deposited with the United States Postal Service. Complaints filed by private carrier service shall be deemed filed as of the date shown by the record of the mailing. Complaints filed by regular or metered mail shall be deemed filed on the date of post office cancellation; or three (3) days before the date the commission receives the complaints if there is no dated post office cancellation.

3. In determining whether complaints filed by electronic transmission are filed within the time prescribed by law, complaints so filed shall be deemed filed with the commission as of the date the electronic transmission is received by the commission. A complaint filed by electronic transmission shall have the same effect as the filing of an original document and an electronic signature shall have the same effect as an original signature;

(D) Two (2) copies of the complaint shall be filed with the commission, one (1) copy of which will be forwarded to the assessor with notice of institution of the proceedings to review assessment; and

(E) The State Tax Commission, upon the filing of the complaint, shall set the matter for hearing at the office of the county court at the county seat, or at another place in the county of assessment, as the commission considers convenient, and notice of the hearing shall be given in the manner provided by law.

(2) On any appeal taken to the commission from the local board of equalization, a natural person may represent him/herself in the proceedings before the commission. The county assessor, but not a deputy, may represent his/her office in such proceedings. All others must appear through an attorney licensed to practice law in Missouri or in another jurisdiction.

(A) Any person who signs a pleading or brief, or who enters an appearance at a hearing for an entity or another person, by an act expressly represents that s/he is authorized to so act and that s/he is a licensed attorney-at-law in this state or his/her state of residence.



(B) Any attorney, not licensed in this state but who is a member in good standing of the bar of any court of record, may be permitted to appear and participate in a particular case before the commission under the following conditions: The visiting attorney shall file with his/her initial pleading a statement identifying each court of which s/he is a member of the bar and certifying that neither s/he nor any member of his/her firm is disqualified from appearing in any such court. Also, the statement shall designate some member of the Missouri Bar having an office in Missouri as associate counsel. This designated attorney shall enter his/her appearance as an attorney of record.

(3) When a lawyer is a witness for his/her client, except as to merely formal matters, s/he should leave the trial of the case to other counsel. Except when essential to the ends of justice, a lawyer should avoid testifying before this commission in behalf of his/her client.

(4) The commission shall make arrangements to have all hearings in appeals from the local boards of equalization suitably recorded and preserved.

(5) The fundamental rules of evidence will apply at hearings before the commission.

(6) In computing any period of time prescribed or allowed by these rules, by order of the commission, or by any applicable statute, the day of the act, event, or default after which the designated period of time begins to run is not to be included. The last day of the period so computed is to be included, unless it is a Saturday, Sunday or a legal holiday, in which event the period runs until the end of the next day which is neither a Saturday, Sunday nor a legal holiday. When the period of time prescribed or allowed is less than seven (7) days, intermediate Saturdays, Sundays and legal holidays shall be excluded in the computation.

(7) When by these rules or by a notice given thereunder or by order of the commission an act is required or allowed to be done at or within a specified time, the commission for cause shown may at any time in its discretion 1) with or without motion or notice order the period enlarged if request is made before the expiration of the period originally prescribed or as extended by previous order or 2) upon notice and motion made after the expiration or the specified period permit the act to be done where the failure to act was the result of excusable neglect; but the commission may not extend the time for taking any action

under rules 12 CSR 30-2.021(1)(A); 12 CSR 30-3.021(1)(C); 12 CSR 30-3.005—Appeals of the Assessment of Real Property to the Local Board of Equalization Under the Two-Year Assessed Value Cycle; 12 CSR 30-3.010—Appeals from the Local Board of Equalization; 12 CSR 30-3.020—Intervention; or 12 CSR 30-3.025—Collateral Estoppel.

(8) Any complaint, correspondence, routine motion or application for review shall be accepted for filing by electronic transmission. Electronic filings received by the commission before 5:00 p.m. of a regular workday are deemed filed as of that day. Filings received after 5:00 p.m. are deemed filed on the next regular commission workday. Time of receipt is determined by the commission's facsimile machine or computer. The time when transmission began shall be used to determine if transmission occurred prior to 5:00 p.m. If a document is not received by the commission or if it is illegible, it is deemed not filed. Risk of loss in transmission, receipt or illegibility is upon the party transmitting and filing by electronic transmission. The person filing a complaint, correspondence, motion, application for review or other filing by electronic transmission shall retain the signed filing and make it available upon order of the commission.

*AUTHORITY: section 138.430, RSMo 2000.\* This rule was previously filed as 12 CSR 30-2.030. Original rule filed Dec. 13, 1983, effective March 12, 1984. Amended: Filed April 21, 1988, effective Sept. 11, 1988. Rescinded and readopted: Filed May 14, 1991, effective Oct. 31, 1991. Amended: Filed Aug. 23, 1995, effective Jan. 30, 1996. Rescinded and readopted: Filed June 12, 2002, effective Nov. 30, 2002. Amended: Filed Oct. 7, 2004, effective May 30, 2005.*

*\*Original authority: 138.430, RSMo 1939, amended 1945, 1947, 1978, 1983, 1989, 1999.*

#### **12 CSR 30-3.015 Orders of the Commission Under the Two-Year Assessed Value Cycle**

*PURPOSE: This rule establishes the procedure for implementing commission decisions under the two-year assessed value cycle for real property.*

(1) In an appeal to the commission from the local board of equalization, the decision and order issued by the commission shall set the assessed value of the real property which is the subject of the appeal for both the first

year of the two (2)-year cycle (odd-numbered year) and the second year of the two (2)-year cycle (even-numbered year), unless one (1) of the following conditions are met:

(A) The taxpayer did not file an appeal of his/her assessment to the commission in the odd-numbered year; or

(B) At the hearing before the commission or one (1) of its hearing officers on the appeal of the odd-numbered year's assessment, the assessor or the taxpayer presents evidence which shows that there has been new construction or property improvements to the subject property as defined in 12 CSR 30-3.001 during the odd-numbered year.

(2) A decision and order issued by the commission which sets the assessed value of a property for both years of the two (2)-year cycle shall be implemented for the even-numbered year as follows:

(A) If the decision and order is issued and becomes final prior to the assessor returning the assessor's book for the even-numbered year to the county governing body, the assessor shall enter the assessed value as determined by the commission into the assessor's book;

(B) If the decision and order is issued and becomes final after the assessor returns the assessor's book for the even-numbered year to the county governing body but before the local board of equalization issues a decision on an appeal of the assessment to it in the even-numbered year, the local board of equalization shall issue its decision based on the assessed value as determined by the commission; and

(C) If the decision and order is issued and becomes final after the local board of equalization issues a decision on an appeal of an assessment to it in the even-numbered year, if the assessed value is changed by the commission, the county clerk shall enter the assessed value as determined by the commission in the supplemental tax book of the county for the even-numbered year.

*AUTHORIZED: sections 137.115.1. and 138.431.3., RSMo Supp. 1992.\* Original rule filed May 14, 1991, effective Oct. 31, 1991.*

*\*Original authority: 137.115.1., RSMo 1939, amended 1945, 1951, 1959, 1972, 1973, 1981, 1983, 1985, 1985, 1986, 1987, 1989, 1990, 1991, 1992 and 138.431.3., RSMo 1983, 1986, 1992.*

#### **12 CSR 30-3.020 Intervention**

*PURPOSE: This rule establishes the procedure for nonparties to appear and be heard and for intervention.*





(1) All persons affected or liable to be affected by review by the commission of any assessment, whether or not they are made parties to the appeal by intervention, may submit a memorandum setting forth their position on the issue(s) in the given appeal, and serve a copy of same upon counsel for the parties or upon the parties if there is no counsel. However, nonparties are not entitled to notice of hearings and decisions, except as provided generally by section 610.020, RSMo, unless they are made designated persons by the complainants as provided by section 536.067(3), RSMo. Nonparties are not entitled to take depositions, nor entitled to the issuance of subpoenas nor to introduce exhibits, testify, or cross-examine witnesses.

(2) Any person may apply for leave to intervene in any contested case before the commission by serving a motion for leave to intervene upon all then existing parties and upon the commission. The motion shall state the grounds for it and whether the applicant is seeking to intervene on behalf of the complainant or the respondent. The motion shall be filed within sixty (60) days of the time of the notice of institution of the case. Oral argument will be scheduled by the commission on the motion only if there is a written objection to the intervention filed by any party not later than fifteen (15) days after the filing of the motion to intervene. Upon its own motion, the commission, in any case, may order that oral argument be had on the issue of the proposed intervention. A separate motion must be filed for each contested case in which an applicant seeks to intervene.

(3) An applicant may be granted permission to become an intervenor based upon a balancing of the nature and the extent of the interest of all of the complainants, respondents, intervenors and applicants in the appeal. For example, in the case of an appeal filed pursuant to section 138.430, RSMo, the commission may grant an applicant the status of intervenor based upon the following five (5) interests if they are found to weigh in balance in favor of the applicant:

(A) Substantially all of the applicant's operating revenues are derived from *ad valorem* tax revenues;

(B) If the decreases in assessed valuation paid by the complainants and against which the tax rate established by the applicant will be applied are granted by the commission, then decreases in assessed valuation will reduce the tax revenues available for distribution to the applicant;

(C) A reduction in the tax revenues will have a direct and immediate impact upon the applicant;

(D) The respondent, an existing party, may not adequately represent the interests of the applicant; and

(E) The complainants will not be prejudiced by intervention nor will they be precluded from protecting or asserting their interest in decreases in assessed valuation.

(4) For the purpose of this rule, person is defined as provided by section 1.020, RSMo.

*AUTHORITY: sections 138.430 and 536.063(1), RSMo 2000\* and Article X, section 14, Mo. Const. 1945. This rule was previously filed as 12 CSR 30-2.050. Original rule filed Dec. 13, 1983, effective March 12, 1984. Amended: Filed Oct. 7, 2004, effective May 30, 2005.*

*\*Original authority: 138.430, RSMo 1939, amended 1945, 1947, 1978, 1983, 1999; and 536.063, RSMo 1957.*

*State ex rel. Brentwood School District v. State Tax Commission 588 SW2d 613 (Mo. banc 1979). State Tax Commission rule on intervention cannot violate school district's due process rights, since the district is not a "person" within the contemplation of the due process clause and so has no such rights.*

#### 12 CSR 30-3.025 Collateral Estoppel

*PURPOSE: This rule explains when a taxpayer may ask the commission to review a local assessment of real property.*

(1) For the purpose of appeal under 12 CSR 30-3.010, each year's tax assessment shall constitute a separate cause of action which the taxpayer may appeal. The value of the subject property will be determined by the method set out in 12 CSR 30-3.001.

(2) Except as set in section (3), the taxpayer shall be allowed to litigate the issue of the assessed valuation of the subject property only once in each two (2)-year assessment cycle established by section 137.115, RSMo. For the purposes of this rule, "taxpayer," unless more specifically described, shall mean the owner or holder of the property which is the subject of the appeal and the successor in title or interest of such owner or holder. "Litigate the issue of assessed valuation" shall mean prosecute an appeal to either a final decision on the merits or to a stipulation resolving the appeal. The assessed value established by the commission for the

odd-numbered year also shall be the assessed value for the following even-numbered year.

(A) The commission shall determine the appropriate assessed value of the subject property based on economic conditions present in the market on January 1 of the odd-numbered year and shall resolve all issues presented in the appeal for the odd-numbered year.

(B) Except in those instances in section (3) when the taxpayer is allowed to litigate the issue of assessed value in the even-numbered year, the commission shall rule summarily on the appeal filed for the even-numbered year using the assessed value so established for the previous odd-numbered year.

(3) The taxpayer may be allowed to litigate the issue of assessed valuation of the subject property more than once in each two (2)-year assessment cycle if a verified statement filed with his/her appeal states facts which demonstrate that the commission should reconsider the appropriateness of the valuation. Facts which demonstrate that the appropriateness of the valuation should be reconsidered are—

(A) When the assessor or board of equalization should have decreased the assessed value of the subject property for January 1 of the even-numbered year in the two (2)-year assessment cycle pursuant to 12 CSR 30-3.001, but failed to do so; or

(B) When the assessor or board of equalization raises the assessed value of the subject property for January 1 of the even-numbered year in the two (2)-year assessment cycle pursuant to 12 CSR 30-3.001.

(4) A taxpayer who fails to appeal the assessed value in the odd-numbered year does not waive his/her right to appeal the assessed value in the even-numbered year. Any decision on the appeal of the assessment for the even-numbered year shall affect only the even-numbered year's assessment.

(5) A taxpayer who acquires title to or interest in property after the close of the board of equalization appeal hearings may not appeal to the commission for that tax year if the predecessor in title or interest had not appealed to the board of equalization for the year in which the transfer occurred. If the predecessor in title or interest had appealed to the board of equalization, and if such predecessor or successor in title or interest timely filed an appeal to the commission which is still active at the time of transfer of title or interest, the successor in title or interest may then complete the appeal process for that tax year before the commission. If the predecessor in title or interest litigated the issue of

assessed valuation of the subject property in the odd-numbered year, the successor in title or interest to the same property may not lodge an appeal in the following even-numbered year for the same property unless there has been new construction or improvements as defined in 12 CSR 30-3.001.

**AUTHORITY:** sections 138.320 and 138.432, RSMo 1994 and 137.115, 138.430 and 138.431, RSMo Supp. 1999.\* *Original rule filed May 14, 1991, effective Oct. 31, 1991. Amended: Filed July 19, 2000, effective Feb. 28, 2001.*

\*Original authority: 137.115, RSMo 1939, amended 1945, 1951, 1959, 1972, 1973, 1981, 1983, 1985, 1985, 1986, 1987, 1989, 1990, 1991, 1992, 1998; 138.320, RSMo 1939, amended 1945; 138.430, RSMo 1939, amended 1945, 1947, 1978, 1983, 1989, 1999; 138.431, RSMo 1983, amended 1986, 1992, 1999; and 138.432, RSMo 1983.

#### 12 CSR 30-3.040 Subpoenas and Discovery

**PURPOSE:** *This rule establishes the methods to be used by a party to a proceeding before the commission to obtain discovery and subpoenas, and the commission's authority to enforce such discovery and subpoenas.*

(1) Requests for subpoenas shall be in writing, state the caption of the case and the party requesting the subpoena shall provide for service upon the witness no less than seven (7) days before the date of the deposition or hearing, unless extraordinary circumstances dictate a shorter time.

(2) In addition to section (1), a subpoena *duces tecum* specifically shall name the person to testify, state with particularity the exact records, documents or parts of documents to be produced and state the reasons the production of those documents is believed to be material and relevant to the proceedings.

(3) Subpoenas shall be signed and issued by a commissioner or by the secretary of the commission. Subpoenas *duces tecum* shall be issued by the commission or by a commissioner.

(4) The scope and service of all subpoenas and the recompense of witnesses shall be as provided by section 138.360, RSMo.

(5) Subpoenas of the commission shall be enforced as provided by section 536.077, RSMo.

(6) Parties may obtain all available discovery in the same manner as the Missouri Supreme Court rules provide for civil actions in circuit court. The commission may, by order, enforce discovery for cause shown by the same methods, terms and conditions as provided by the Missouri Supreme Court rule in civil actions in the circuit court, except as may otherwise be required by law.

(7) No party shall serve on any other party more than twenty (20) interrogatories in the aggregate without leave of the commission or hearing officer or consent of opposing counsel. Subparagraphs of any interrogatory shall relate directly to the subject matter of the interrogatory and shall not exceed two (2) in number. Any party desiring to serve additional interrogatories shall first communicate in writing with opposing counsel concerning the matter. If the parties do not reach an agreement as a result of such communication, a party may file a written motion setting forth the proposed additional interrogatories and the reasons establishing good cause for the additional interrogatories. A copy of the written communication to opposing counsel shall be attached to the motion.

**AUTHORITY:** sections 138.360, 138.430, 536.073 and 536.077, RSMo 1994\* and Article X, section 14, Mo. Const. 1945. *This rule was previously filed as 12 CSR 30-2.060 and 12 CSR 30-2.065. Original rule filed Dec. 13, 1983, effective March 12, 1984. Amended: Filed Aug. 23, 1995, effective Jan 30, 1996.*

\*Original authority: 138.360, RSMo 1939, amended 1945, 1949; 138.430, RSMo 1939, amended 1945, 1947, 1978, 1983, 1989; 536.073, RSMo 1957, amended 1985, 1989; and 536.077, RSMo 1957.

#### 12 CSR 30-3.050 Procedure: Motions and Stipulations

**PURPOSE:** *This rule prescribes the procedure for the filing of certain motions and the use of certain stipulations in appeals taken under section 138.430, RSMo.*

(1) Any party filing a written motion or other writing subsequent to the original complaint shall serve a copy of that writing upon the attorney of record for all remaining parties or upon the party him/herself if there is no attorney of records. Service shall be made by delivering a copy of the writing to the attorney or party—by leaving a copy of that writing with personnel at the attorney's office, by transmitting a copy by electronic transmission provided the filing party subsequently mails a

copy of the writing to the attorney or party, or by mailing a copy of the writing. The person filing a motion, or other writing by electronic transmission shall retain the signed filing and make it available upon order of the commission.

(2) Any written motion which is appropriately filed prior to the hearing, except a motion to dismiss which may be filed at any time, shall be filed with the commission and served on all remaining parties such that each has not less than five (5) days' notice before the date specified for the event which stands to be affected by the motion. A filing which does not provide for five (5) days' notice to the parties will be denied unless there is a showing that despite the exercise of due diligence, a timely filing was not possible.

(3) Upon the commission or hearing officer's own motion, or the motion of a party, an appeal may be dismissed for any of the following grounds:

- (A) Lack of jurisdiction;
- (B) Untimely filing of an appeal;
- (C) Failure to comply with the rules of the commission relating to appeals;
- (D) Failure of prosecution; or
- (E) Any other ground alleged to legally justify an involuntary dismissal of an appeal.

(4) Any party may file a written motion for summary judgment upon allegations that there are no material issues of fact requiring an evidentiary hearing before this commission.

(5) Upon stipulation of all parties, and approval by the commission or hearing officer, an appeal may be decided upon written stipulation of facts in lieu of an oral hearing.

(6) Any party may file a written motion for a continuance not less than five (5) days before the date specified for the event which stands to be affected by the motion. Continuances will be granted for good cause shown as—

- (A) Illness of attorneys or witnesses;
- (B) Serious illness or death of immediate family members of attorneys or witnesses; or
- (C) Prior commitments of attorneys or witnesses.

1. The prior commitment must be substantial and must have been extant at the time the commission conference, exhibit exchange, hearing, or other event was set.

2. Case settings which occur after the commission setting will not suffice to allow a continuance. Each attorney is responsible for notifying the relevant tribunal of the conflict



at the time counsel obtains a trial or hearing setting.

(7) A second request for a continuance by a party will be denied except in extraordinary circumstances.

(8) Any complainant may make a written request for a voluntary dismissal of an appeal at any time prior to the issuance of a decision and order by the hearing officer. The parties to an appeal may stipulate and agree as to proper assessed value for the subject property, subject to a confirmation by this commission, prior to the issuance of a final decision and order.

(9) 12 CSR 30-3.010(1)(C)2. is controlling in determining whether a written motion or other writing is filed within the time prescribed by law.

*AUTHORITY: section 138.430, RSMo 2000\* and Article X, section 14, Mo. Const. 1945. This rule was previously filed as 12 CSR 30-2.070. Original rule filed Dec. 13, 1983, effective March 12, 1984. Amended: Filed April 21, 1988, effective Sept. 11, 1988. Amended: Filed May 14, 1993, effective Jan. 13, 1994. Amended: Filed Aug. 23, 1995, effective Jan. 30, 1996. Amended: Filed Oct. 7, 2004, effective May 30, 2005.*

*\*Original authority: 138.430, RSMo 1939, amended 1945, 1947, 1978, 1983, 1989, 1999.*

## **12 CSR 30-3.060 Exchange of Exhibits, Prefiled Direct Testimony and Objections**

*PURPOSE: This rule describes the procedures for the exchange of exhibits and prefiled direct testimony between the parties, and filing objections to the admission of exhibits or testimony.*

(1) The commission, or hearing officer, may order the exchange of exhibits and written direct testimony of all witnesses in advance of the prehearing conference. The order shall establish a schedule of deadlines and other requirements. The written testimony shall be in question and answer form, unless for good cause shown the commission or hearing officer approves narrative form, and shall be presented instead of the witness's oral direct testimony. After an exhibit containing the witness's testimony has been properly identified and authenticated by the witness, under oath, it may be marked and introduced as an exhibit. Written direct testimony must be as complete and accurate as if it were oral testimony, and it is subject to the same rules of

evidence as if given orally. The witness shall be subject to cross-examination. Direct testimony will not be allowed at the hearing unless the written direct testimony has been filed and served on all parties the same as any other exhibit, or unless the parties have stipulated that it may be accepted by the commission at the hearing and the commission or hearing officer, after good cause shown, allows it. A party who opposes the introduction of written testimony may file a written objection and/or motion to strike, in accordance with the schedule set by the commission or hearing officer for such responses. Upon proper filing of an objection to written testimony, the commission or hearing officer will make an appropriate ruling on the matter. The purpose of this rule is to allow for full and fair cross-examination at the evidentiary hearing. Any exhibit or written direct testimony which has not previously been exchanged in accordance with this rule will be excluded from admission into evidence at the evidentiary hearing. This shall not preclude the offering of evidence based upon a sale of the subject property which occurs after an exchange of exhibits takes place, or other exhibits and related testimony which were not available at a time such that they could have been exchanged on the exchange date.

(2) In appeals pertaining to the assessment of business personal property, the commission shall issue scheduling orders. Unless judicial economy or fairness dictates otherwise, a scheduling order for personal property appeals shall include but is not limited to the following procedure—

(A) Initial Discovery Period. This time frame shall commence before and extend after the list and complete description of the subject property is provided and may be used to gather pertinent information which allows for full and complete preparation of a party's case-in-chief. During this period, the complainant shall be required to provide—

1. Access to the subject personal property. The complainant must provide reasonable access to the property. The parties are urged to agree to a simultaneous inventory by appraisers of both parties; however, if this proves to be impracticable, the appraiser for the respondent must be given a reasonable amount of time and adequate cooperation to thoroughly inspect and inventory the subject property.

2. List of appealed property. The complainant, by a date certain, shall provide a list and complete description of the personal property, and said description shall include but not be limited to the acquisition cost and

the date of acquisition of each item of personal property. Such list shall be forwarded to the commission and the respondent;

(B) Simultaneous Exchange of Exhibits. The parties shall simultaneously exchange the original of all exhibits to be used in their case-in-chief and serve upon opposing counsel a copy of same. Complainant's exhibits shall be marked with letters beginning with the letter A, with the appeal number. Respondent's exhibits shall be marked with numbers beginning with the number 1, with the appeal number. Exhibits filed with and retained by the commission should be no larger than eight and one-half by eleven inches (8 1/2" × 11"), although for purposes of demonstration at the hearing, the parties may use larger copies of the submitted exhibits. Exhibits which consist of photographs shall be affixed to or copied on eight and one-half by eleven inch (8 1/2" × 11") paper, and each photograph shall be identified in a brief statement or phrase on the face of the exhibit. More than one (1) photograph may be placed on one (1) page, if space so permits to identify each photograph;

(C) Written Direct Testimony. Parties shall file with the commission the original of written direct testimony of each witness expected to be called for the party's case-in-chief, and serve upon opposing counsel or party a copy of the same. Written direct testimony shall be in a question and answer form with each question numbered sequentially, typed on eight and one-half by eleven inch (8 1/2" × 11") paper. Written direct testimony must be as complete and accurate as if it were oral testimony; and

(D) Additional Discovery Period. In addition to the initial discovery period, the scheduling order shall provide for a second period of discovery after the exchange of exhibits. The additional discovery period shall be short and limited in scope to the workfiles, as defined by the Uniform Standards of Professional Appraisal Practice (USPAP) and to the deposition(s) of appraiser(s). Upon request of the opposing party and at the cost of the party providing the workfile, each party shall forward to the requesting party, within twenty (20) days of the request, a copy of the workfile related to the exchanged appraisal. The workfile provided shall contain the specific data required in the USPAP standard, not contain extraneous materials which would hinder an efficient examination of the materials, and shall be a hard copy or in a format agreed to by the opposing party.

(3) After compliance with the scheduling order as set out in section (2), an evidentiary



hearing will be scheduled. The order scheduling the evidentiary hearing shall require all appraisers to have their workfile present and accessible at hearing.

(4) Sanctions. Upon finding that a party has not complied with a provision of a scheduling order, the commission shall exact sanctions, which may include exclusion of the offending party's evidence or dismissal of the appeal.

*AUTHORITY: section 138.430, RSMo 2000.\* Original rule filed Dec. 13, 1983, effective March 12, 1984. Amended: Filed Nov. 4, 1993, effective July 10, 1994. Rescinded and readopted: Filed Aug. 23, 1995, effective Jan. 30, 1996. Amended: Filed Dec. 29, 2005, effective Aug. 30, 2006.*

*\*Original authority: 138.430, RSMo 1939, amended 1945, 1947, 1978, 1983, 1989, 1999.*

## 12 CSR 30-3.065 Appraisal Evidence

*PURPOSE: This rule describes the suggested content and guidelines for the composition of appraisal reports as exhibits and is consistent with sections 339.500 to 339.549, RSMo which limit who may provide real property appraisal services for a fee in hearings before the State Tax Commission.*

(1) As used in this rule, a "complete narrative appraisal report" for real property should be paginated for easy reference and should contain the following elements:

(A) A narrative introduction, including:

1. A statement of purpose, including a statement of the property interest being valued;

2. A description of the subject property including, but not limited to, a legal description of the property and any leasehold interests; address, locator number where applicable; land and improvement area; zoning, topography and neighborhood;

3. A statement of the highest and best use of the subject property; and

4. An opinion of the true value in money of the subject property;

(B) A statement of the recognized approaches to value with a statement of why each approach was or was not used.

1. An income approach should include:

A. A complete reconstructed income and expense statement for the subject property showing economic or market values for each of the following elements:

- (I) Potential gross income;
- (II) Vacancy and collection loss;
- (III) Miscellaneous income;
- (IV) Effective gross income;

(V) Operating expenses; and

(VI) Net operating income;

B. The capitalization method and rate used including all calculations, a narrative explanation of why the capitalization method is appropriate and an explanation of each element of the selected method;

C. A statement of the applicable tax levy rate;

D. Sources of actual and market expense, income and capitalization rate figures and verification for each; and

E. A final indication of value.

2. A sales comparison approach should include:

A. The name of the owner(s), the location, date of sale, conditions of sale, land and improvement areas, sales price and source of information for each comparable sale;

B. A narrative explanation of why the comparable properties were selected for use;

C. A statement that the sales have been verified and by and with whom they were verified;

D. A specific listing of adjustments made; and

E. A final indication of value including a narrative explanation of why that value was chosen.

3. A cost approach should include:

A. An opinion of the value of the subject land and a description of the methodology used to arrive at that opinion;

B. A narrative explanation of whether the replacement cost or the reproduction cost was used and why;

C. An estimate of the reproduction cost or replacement cost new, including the method used and sources employed to arrive at that estimate;

D. The amount and type of depreciation applied with a narrative explanation of why the depreciation was applied and the methods employed; and

E. A final indication of value.

4. Any other approach to value used should be explained with sufficient specificity to allow all other parties to reconstruct the approach used. A narrative explanation of why the approach was used should be included;

(C) A final opinion of value which correlates all approaches used including a narrative explanation of any weighing process used to arrive at that final opinion of value; and

(D) The signature of the appraiser.

(2) As used in this rule, an appraisal report for personal property should, at a minimum, conform to Uniform Standards of Profession-

al Appraisal Practice (USPAP) requirements for a summary appraisal.

(3) Beginning July 1, 1999, it will be unlawful for any person who is not licensed or certified by the Missouri Real Estate Appraisers Commission as provided in sections 339.500 to 339.549, RSMo, to, for a fee, develop and offer into evidence a real estate appraisal or appraisal report, as those terms are defined in section 339.503(1) and (4), before the commission unless such person is exempt from licensure and certification pursuant to section 339.501.5, RSMo Supp. 1998.

(4) Any appraisal or appraisal report, as those terms are defined in section 339.503(1) and (4), which is filed with the commission or offered into evidence pursuant to 12 CSR 30-3.060 shall contain the Missouri Real Estate Appraisers Commission certificate or license number of the person or persons who developed the appraisal or appraisal report, or a statement setting forth the basis for exemption from licensure and certification for such persons pursuant to section 339.501.5, RSMo Supp. 1998. Any such appraisal or appraisal report failing to comply with this provision will be excluded from evidence at the evidentiary hearing on the valuation of the property under appeal.

(5) Any written direct testimony of a person, testifying as to an appraisal or appraisal report, as those terms are defined in section 339.503(1) and (4), which is filed with the commission or offered into evidence pursuant to 12 CSR 30-3.060 shall contain testimony stating the Missouri Real Estate Appraisers Commission certificate or license number of the person or persons who developed the appraisal or appraisal report, or a statement setting forth the basis for exemption from licensure and certification for such person or persons pursuant to section 339.501.5, RSMo Supp. 1998, of the person or persons whose written direct testimony is being offered into evidence. Any such written direct testimony failing to comply with this provision will be excluded from evidence at the evidentiary hearing on the valuation of the property under appeal.

*AUTHORITY: sections 138.430 and 138.431, RSMo 2000.\* Original rule filed Aug. 23, 1995, effective Jan. 30, 1996. Amended: Filed March 30, 1999, effective Oct. 30, 1999. Amended: Filed Dec. 29, 2005, effective Aug. 30, 2006.*

*\*Original authority: 138.430, RSMo 1939, amended 1939, 1945, 1947, 1978, 1983, 1989, 1999; and 138.431, RSMo 1983, amended 1986, 1992, 1999.*

**12 CSR 30-3.070 Prehearing Procedures**

*PURPOSE:* This rule describes the procedures for prehearing practice in appeals to the commission.

(1) Upon its own motion or motion of a party, the commission may set a prehearing conference. Unless excused by commission, the person who will actually handle the hearing shall attend the conference.

(2) Parties or their attorneys shall attend prehearing conferences and be prepared to simplify issues; estimate length of hearing; and stipulate to uncontroverted facts, contents, authenticity, and the identification of exhibits.

(3) The commission or hearing officer may make an order which recites the action taken at the conference and any agreements made by the parties as to any of the matters considered. The order shall control the subsequent course of the cause, unless later modified by the commission or hearing officer.

(4) The location of prehearing conferences shall be as ordered by the commission or hearing officer.

(5) Any natural person appealing his/her assessment prose may perform any action required or permitted by this rule without benefit of counsel.

*AUTHORITY:* section 138.430, RSMo 1994.\* This rule was previously filed as 12 CSR 30-2.040. Original rule filed Dec. 13, 1983, effective March 12, 1984. Amended: Filed Nov. 4, 1993, effective July 10, 1994. Amended: Filed Aug. 23, 1995, effective Jan. 30, 1996.

\*Original authority: 138.430, RSMo 1939, amended 1945, 1947, 1978, 1983, 1989.

**12 CSR 30-3.075 Receipt of Evidence Indicating Value Greater than Assessor or Board—First Class Charter Counties**

*PURPOSE:* This rule explains the procedures which hearing officers are to follow relative to evidence offered by assessors in first class charter counties which indicates a property value greater than the value that has been determined by the board of equalization or the assessor previously.

(1) In any case in a first class charter county or a city not within a county, where the assessor presents evidence which indicates a valuation higher than the value finally determined by the assessor or the value determined by the

board of equalization, whichever is higher, for that assessment period, such evidence will only be received for the purpose of sustaining the assessor's or board's valuation, and not for increasing the valuation of the property under appeal.

*AUTHORITY:* sections 138.060 and 138.430, RSMo 2000.\* Original rule filed Oct. 24, 2000, effective June 30, 2001.

\*Original authority: 138.060, RSMo 1939, amended 1945, 1992, 1993; 138.430, RSMo 1939, amended 1945, 1947, 1978, 1983, 1989, 1999.

**12 CSR 30-3.080 Hearing and Disposition of Appeals**

*PURPOSE:* This rule explains how hearing officers are assigned to hear appeals and how appeals are finally disposed of by the commission.

(1) To hear and decide appeals pursuant to section 138.430, RSMo, the commission shall appoint one (1) or more hearing officers subject to supervision by the commission. In its discretion, the commission may reserve the appeals as it deems fit to be heard and decided by the full commission, and in cases the decision of the commission shall be final and subject to judicial review pursuant to section 138.470, RSMo.

(2) The commission as it deems fit, may assign the appeals to a hearing officer for disposition. A hearing officer, after affording the parties reasonable opportunity for fair hearing, shall issue a decision and order affirming, modifying or reversing the determination of the board of equalization, correcting any assessment which is unlawful, unfair, improper, arbitrary or capricious. The commission may reassign an appeal. All parties to an appeal shall be duly notified of the hearing officer's decision and order.

(3) The commission or hearing officer shall have all lawful means available to ensure the effective operation of a full and fair proceeding, the ethical conduct of persons practicing before it and compliance with all lawful orders of the commission. Any aggrieved person to such an action by the commission may seek recourse in circuit court as provided in Chapter 536, RSMo.

(4) Within thirty (30) days following the date of notification or mailing of a decision and order of a hearing officer, a party may file with the commission an application to have the decision and order reviewed by the commission pursuant to section 138.432, RSMo.

Appeal to the full commission is prerequisite to judicial review.

(5) The commission may summarily allow or deny an application for review of a hearing officer decision.

(A) If the application is allowed, the commission may affirm, modify, reverse, deny or remand to the hearing officer the decision and order of the hearing officer on the basis of the evidence previously submitted or based on additional evidence taken before the commission. The commission promptly shall notify the parties of its decision and order, which decision and order shall then be subject to judicial review pursuant to section 138.470.4., RSMo.

(B) If the application is denied, the decision and order of the hearing officer is deemed to be the final decision of the commission for purposes of judicial review. The time limitations for judicial review in these cases shall run from the date of notice of mailing of the order of the commission denying the application for review.

*AUTHORITY:* sections 138.430, 138.431 and 138.432, RSMo 1994.\* Original rule filed Dec. 13, 1983, effective March 12, 1984. Amended: Filed Aug. 23, 1995, effective Jan. 30, 1996.

\*Original authority: 138.430, RSMo 1939, amended 1945, 1947, 1978, 1983, 1989; 138.431, RSMo 1983, amended 1986, 1992; and 138.432, RSMo 1983.

**12 CSR 30-3.085 Mediation of Appeals**

*PURPOSE:* This rule provides the parties with an alternative dispute resolution option for property tax appeals.

(1) Parties to an assessment appeal may agree to pursue mediation and file a request for an appeal to be submitted to mediation. Upon approval of the commission, such appeals will be placed on a mediation docket.

(2) If the parties reach a settlement agreement through the mediation process, the agreement shall be submitted to the commission for approval. If any or all of the appeal issues remain unresolved at the conclusion of the mediation period, the appeal will be placed on the hearing docket.

*AUTHORITY:* sections 138.430 and 138.431, RSMo 1994.\* Original rule filed July 15, 1999, effective Jan. 30, 2000.

\*Original authority: 138.430, RSMo 1939, amended 1945, 1947, 1978, 1983, 1989; 138.431, RSMo 1983, amended 1986, 1992.



**12 CSR 30-3.090 Determining Class Life  
for Tangible Personal Property**

*PURPOSE: This rule sets out the publication assessors are to use when estimating value for depreciable tangible personal property for mass appraisal purposes.*

(1) For purposes of assessors estimating the value of depreciable tangible personal property for mass appraisal purposes in accordance with section 137.122, RSMo, class life and recovery periods shall be determined by reference to Internal Revenue Service Publication 946—How to Depreciate Property or successor publications thereto. Specifically, class lives and recovery periods shall be determined by reference to Appendix B—Table of Class Lives and Recovery Periods. Class life shall be determined under Table B-1 and Table B-2 under the column—Class Life (in years). Recovery period shall be determined by the number corresponding to the Class Life number for given items of machinery, tools, appliances and equipment under the column—GDS (MACRS).

*AUTHORITY: section 138.430, RSMo 2000.\*  
Original rule filed April 13, 2006, effective  
Oct. 30, 2006.*

*\*Original authority: 138.430, RSMo 1939, amended  
1945, 1947, 1978, 1983, 1989, 1999.*



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**Rules of**  
**Department of Revenue**  
**Division 30—State Tax Commission**  
**Chapter 4—Agricultural Land Productive Values**

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## Title 12—DEPARTMENT OF REVENUE

### Division 30—State Tax Commission Chapter 4—Agricultural Land Productive Values

#### 12 CSR 30-4.010 Agricultural Land Productive Values

*PURPOSE: This rule complies with the requirement of section 137.021, RSMo, to publish a range of productive values for agricultural and horticultural land for the ensuing tax year.*

(1) Agricultural Land Grades and Values. The following are definitions of agricultural land grades and the productive values of each:

(A) Grade #1. This is prime agricultural land. Condition of soils is highly favorable with no limitations that restrict their use. Soils are deep, nearly level (zero to two percent (0–2%) slope) or gently sloping with low erosion hazard and not subject to damaging overflow. Soils that are consistently wet and poorly drained are not placed in Grade #1. They are easily worked and produce dependable crop yields with ordinary management practices to maintain productivity—both soil fertility and soil structure. They are adapted to a wide variety of crops and suited for intensive cropping. Use value: nine hundred eighty-five dollars (\$985);

(B) Grade #2. These soils are less desirable in one (1) or more respects than Grade #1 and require careful soil management, including some conservation practices on upland to prevent deterioration. This grade has a wide range of soils and minimum slopes (mostly zero to five percent (0–5%)) that result in less choice of either crops or management practices. Primarily bottomland and best upland soils. Limitations—

1. Low to moderate susceptibility to erosion;
2. Rare damaging overflows (once in five to ten (5–10) years); and
3. Wetness correctable by drainage. Use value: eight hundred ten dollars (\$810);

(C) Grade #3. Soils have more restrictions than Grade #2. They require good management for best results. Conservation practices are generally more difficult to apply and maintain. Primarily good upland and some bottomland with medium productivity. Limitations—

1. Gentle slope (two to seven percent (2–7%));
2. Moderate susceptibility to erosion;
3. Occasional damaging overflow (once in three to five (3–5) years) of Grades #1 and #2 bottomland; and

4. Some bottomland soils have slow permeability, poor drainage, or both. Use value: six hundred fifteen dollars (\$615);

(D) Grade #4. Soils have moderate limitations to cropping that generally require good conservation practices. Crop rotation normally includes some small grain (for example, wheat or oats), hay, or both. Soils have moderately rolling slopes and show evidence of serious erosion. Limitations—

1. Moderate slope (four to ten percent (4–10%));
2. Grade #1 bottomland subject to frequent damaging flooding (more often than once in two (2) years), or Grades #2 and #3 bottomland subject to occasional damaging flooding (once every three to five (3–5) years);

3. Poor drainage in some cases; and

4. Shallow soils, possibly with claypan or hardpan. Use value: three hundred eighty-five dollars (\$385);

(E) Grade #5. Soils are not suited to continuous cultivation. Crop rotations contain increasing proportions of small grain (for example, wheat or oats), hay, or both. Upland soils have moderate to steep slopes and require conservation practices. Limitations—

1. Moderate to steep slopes (eight to twenty percent (8–20%));
2. Grades #2 and #3 bottomland subject to frequent damaging flooding (more than once in two (2) years) and Grade #4 bottomland subject to occasional damaging flooding; and
3. Serious drainage problems for some soils. Use value: one hundred ninety-five dollars (\$195);

(F) Grade #6. Soils are generally unsuited for cultivation and are limited largely to pasture and sparse woodland. Limitations—

1. Moderate to steep slopes (eight to twenty percent (8–20%));
2. Severe erosion hazards present;
3. Grades #3 and #4 bottomland subject to frequent damaging flooding (more than once in two (2) years), and Grade #5 bottomland subject to occasional damaging flooding (once every three to five (3–5) years); and
4. Intensive management required for crops. Use value: one hundred fifty dollars (\$150);

(G) Grade #7. These soils are generally unsuited for cultivation and may have other severe limitations for grazing and forestry that cannot be corrected. Limitations—

1. Very steep slopes (over fifteen percent (15%));
2. Severe erosion potential;

3. Grades #5 and #6 bottomland subject to frequent damaging flooding (more than once in two (2) years);

4. Intensive management required to achieve grass or timber productions; and

5. Very shallow topsoil. Use value: seventy-five dollars (\$75);

(H) Grade #8. Land capable of only limited production of plant growth. It may be extremely dry, rough, steep, stony, sandy, wet or severely eroded. Includes rivers, running branches, dry creek and swamp areas. The lands do provide areas of benefit for wildlife or recreational purposes. Use value: thirty dollars (\$30); and

(I) Definitions. The following are definitions of flooding for purposes of this rule:

1. Damaging flooding. A damaging flood is one that limits or affects crop production in one (1) or more of the following ways:

- A. Erosion of the soil;
  - B. Reduced yields due to plant damage caused by standing or flowing water;
  - C. Reduced crop selection due to extended delays in planting and harvesting; and
  - D. Soil damage caused by sand and rock being deposited on the land by flood waters;
2. Frequent damaging flooding. Flooding of bottomlands that is so frequent that normal row cropping is affected (reduces row crop selection); and
3. Occasional damaging flooding. Flooding of bottomland that is so infrequent that producing normal row crops is not compromised in most years.

(2) Forest Land and Horticultural Land. The following prescribes the treatment of forest land and horticultural land:

(A) Forest land, whose cover is predominantly trees and other woody vegetation, should not be assigned to a land classification grade based on its productivity for agricultural crops. Forest land of two (2) or more acres in area, which if cleared and used for agricultural crops, would fall into land grades #1–#5 should be placed in land grade #6; or if land would fall into land grades #6 or #7 should be placed in land grade #7. Forest land may or may not be in use for timber production, wildlife management, hunting, other outdoor recreation or similar uses; and





(B) Land utilized for the production of horticultural crops should be assigned to a land classification grade based on productivity of the land if used for agricultural crops. Horticultural crops include fruits, ornamental trees and shrubs, flowers, vegetables, nuts, Christmas trees and similar crops which are produced in orchards, nurseries, gardens or cleared fields.

*AUTHORITY: section 137.021, RSMo 2000.\* Original rule filed Dec. 13, 1983, effective March 12, 1984. Rescinded and readopted: Filed Oct. 17, 1984, effective April 11, 1985. Amended: Filed Nov. 15, 1985, effective May 11, 1986. Amended: Filed Sept. 3, 1986, effective Dec. 1, 1986. Emergency amendment filed Nov. 8, 1988, effective Dec. 31, 1988, expired Feb. 28, 1989. Amended: Filed Nov. 8, 1988, effective Jan. 27, 1989. Amended: Filed Sept. 17, 1990, effective Feb. 14, 1991. Amended: Filed Oct. 13, 1992, effective June 7, 1993. Amended: Filed Sept. 15, 1994, effective March 30, 1995. Amended: Filed Nov. 15, 1996, effective June 30, 1997. Amended: Filed Dec. 28, 1999, effective July 30, 2000. Amended: Filed Dec. 29, 2003, effective June 30, 2004. Amended: Filed Dec. 29, 2005, effective Aug. 30, 2006.*

*\*Original authority: 137.021, RSMo 1975, amended 1983, 1986, 1989, 1994, 1997.*

## *Disposition of Appeals*

<i>Appeal Number</i>	<i>County</i>	<i>Taxpayer</i>	<i>Assessed Value</i>	<i>Final Disposition</i>	<i>Amount</i>
03-10386	St. Louis	AHC Properties I	970	Dismissed	0
03-10417	St. Louis	Alpha One Properties	1227100	Dismissed	0
03-10418	St. Louis	Pinto Properties	564530	Dismissed	0
03-10439	St. Louis	Cypress Village Associates	574560	Dismissed	0
03-10440	St. Louis	Cypress Village Associates	1398100	Dismissed	0
03-10442	St. Louis	Sugar Pines Apartments	340	Dismissed	0
03-10448	St. Louis	Westport Station LLC	1068860	Dismissed	0
03-10455	St. Louis	Mary R. Wolff Real Estate Management	788420	Dismissed	
03-10456	St. Louis	Kresko, Dorothea Nelle Trustee et al.	325030	Dismissed	0
03-10458	St. Louis	AHC Properties II	157970	Dismissed	0
03-10459	St. Louis	AHC Properties II	145190	Dismissed	0
03-10460	St. Louis	AHC Properties II	115470	Dismissed	0
03-10461	St. Louis	Rafco Properties	742250	Dismissed	0
03-10462	St. Louis	Northgate Investment	776380	Dismissed	0
03-10463	St. Louis	Athena Gardens LLC	102790	Dismissed	0
03-10464	St. Louis	Kinswood Apartments	294500	Dismissed	0
03-10465	St. Louis	NHS Properties LLC	96710	Dismissed	0
03-10466	St. Louis	St. Louis Care LLC	330600	Dismissed	0
03-10467	St. Louis	J & J Associates LLC	714490	Dismissed	0
03-10472	St. Louis	Kanyuck, Paul G. Jr. & Karen	80960	Dismissed	0
03-10473	St. Louis	Wyncrest Holdings, Inc.	5230	Dismissed	0
03-10474	St. Louis	Wyncrest Holdings, Inc.	671690	Dismissed	0
03-10475	St. Louis	Wyncrest Holdings, Inc.	1469690	Dismissed	0
03-10476	St. Louis	Wyncrest Holdings, Inc.	377440	Dismissed	0
03-10477	St. Louis	Wyncrest Holdings, Inc.	567600	Dismissed	0
03-10478	St. Louis	Wyncrest Holdings, Inc.	440230	Dismissed	0

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<b><i>Appeal Number</i></b>	<b><i>County</i></b>	<b><i>Taxpayer</i></b>	<b><i>Assessed Value</i></b>	<b><i>Final Disposition</i></b>	<b><i>Amount</i></b>
03-10479	St. Louis	Wyncrest Holdings, Inc.	429040	Dismissed	0
03-10480	St. Louis	Sunquad LP	749130	Dismissed	0
03-10481	St. Louis	Sisters St. Mary 3rd Order St. Francis	106400	Dismissed	0
03-10482	St. Louis	Whispering Lakes Apartments Assoc.	467930	Dismissed	0
03-10483	St. Louis	Whispering Lakes Apartments Assoc.	21030	Dismissed	0
03-10484	St. Louis	Whispering Lakes Apartments Assoc.	60250	Dismissed	0
03-10485	St. Louis	Whispering Lakes Apartments Assoc.	660440	Dismissed	0
03-10486	St. Louis	Whispering Lakes Apartments Assoc.	472420	Dismissed	0
03-10487	St. Louis	Whispering Lakes Apartments Assoc.	3040	Dismissed	0
03-10488	St. Louis	Oak Spur Hills Apartments Associates	1219580	Dismissed	0
03-10489	St. Louis	Oak Spur Hills Apartments Associates	21910	Dismissed	0
03-10490	St. Louis	Matador Villa LLC	364680	Dismissed	0
03-10491	St. Louis	Matador Villa LC	330540	Dismissed	0
03-10492	St. Louis	Bonhomme Village Apartments Associates	2243330	Dismissed	0
03-10493	St. Louis	Timberlake Apartments, Inc.	2440700	Dismissed	0
03-10494	St. Louis	Timberlake Apartments, Inc.	292600	Dismissed	0
03-10495	St. Louis	Timberlake Apartments, Inc.	6500	Dismissed	0
03-10496	St. Louis	Mills Webster Park	93400	Dismissed	0
03-10497	St. Louis	Mills Victorian LP	1567610	Dismissed	0
03-10498	St. Louis	Page Pointe LLC	2935500	Dismissed	0
03-10499	St. Louis	Seven Trails West LLC	3142240	Dismissed	0
03-10500	St. Louis	Seven Trails West LLC	2185980	Dismissed	0
03-10501	St. Louis	Brown Harlin Trustee	672390	Dismissed	0
03-10502	St. Louis	Moulton Limited Partnership	372170	Dismissed	0
03-10503	St. Louis	Moulton Limited Partnership	303330	Dismissed	0
03-10504	St. Louis	Jaccard Associates	680540	Dismissed	0
03-10505	St. Louis	Mary R. Wolff Real Estate Management	631850	Dismissed	0
03-10506	St. Louis	Armstrong Maison Deville	396620	Dismissed	0
03-10507	St. Louis	French Quarter Associates	1480080	Dismissed	0

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<i>Appeal Number</i>	<i>County</i>	<i>Taxpayer</i>	<i>Assessed Value</i>	<i>Final Disposition</i>	<i>Amount</i>
03-10508	St. Louis	MJC Properties LLC	1949500	Dismissed	0
03-10509	St. Louis	Reflection Apartments LLC	1988540	Dismissed	0
03-10510	St. Louis	Villa Apartments LLC	395030	Dismissed	0
03-10511	St. Louis	Lipton Properties VII Ltd.	809580	Dismissed	0
03-10512	St. Louis	Lipton Properties VII Ltd.	781670	Dismissed	0
03-10518	St. Louis	Lipton-Millard Properties II Ltd.	696820	Dismissed	0
03-10519	St. Louis	Donaldson Court Associates	279960	Dismissed	0
03-10521	St. Louis	Paddock Village Investments LLC	1138520	Dismissed	0
03-10522	St. Louis	Paddock Village Investments LLC	1100	Dismissed	0
03-10523	St. Louis	Lipton Pheasant Run	2227930	Dismissed	0
03-10524	St. Louis	Lipton Pheasant Run	2252000	Dismissed	0
03-10529	St. Louis	Hanley Crossings	732490	Dismissed	0
03-10530	St. Louis	Charbonier LP	398830	Dismissed	0
03-11838	St. Louis	MS Partners LLC	61400	Dismissed	0
03-11953	St. Louis	Algonquin Golf Club	58780	Decision	41100
03-11954	St. Louis	Algonquin Golf Club	1047900	Decision	776200
03-11955	St. Louis	Golf Club Investment Company	2409710	Decision	2075900
03-11956	St. Louis	Bogey, Inc.	620280	Decision	612300
03-11957	St. Louis	Bogey, Inc.	376780	Decision	293500
03-11958	St. Louis	Forest Hills Golf & Country Club	1091110	Decision	893100
03-11959	St. Louis	Log Cabin Club	785910	Decision	692600
03-11960	St. Louis	Old Warson Country Club	2267820	Decision	1898400
03-11961	St. Louis	St. Louis Country Club	92030	Decision	81000
03-11962	St. Louis	St. Louis Country Club	125220	Decision	74300
03-11963	St. Louis	St. Louis Country Club	2775980	Decision	2211600
03-11964	St. Louis	Sunset Country Club, Inc.	1570480	Decision	1109100
03-11965	St. Louis	Westwood Country Club	1611660	Decision	1088700
03-12075	St. Louis	Green, Paul	299720	Dismissed	
03-12076	St. Louis	Kimco of Missouri	356290	Dismissed	

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<b><i>Appeal Number</i></b>	<b><i>County</i></b>	<b><i>Taxpayer</i></b>	<b><i>Assessed Value</i></b>	<b><i>Final Disposition</i></b>	<b><i>Amount</i></b>
03-12078	St. Louis	Passive Investors, Inc.	1571040	Dismissed	
03-12079	St. Louis	Lemay Land Corp.	1747240	Dismissed	
03-12080	St. Louis	Love Mgmt.	1504000	Dismissed	
03-12170	St. Louis	American Heritage Land Development	480000	Dismissed	
03-12173	St. Louis	Ellsworth Breihan Land & Dev. Company	334270	Dismissed	0
03-12174	St. Louis	Breihan Construction	998240	Dismissed	0
03-12191	St. Louis	Manchester Ballas Associates	562080	Dismissed	0
03-12212	St. Louis	McLain Partners	133280	Dismissed	0
03-12261	St. Louis	Atlas Cold Storage	1600000	Dismissed	
03-12262	St. Louis	Crown Diversified Industries	1158400	Dismissed	
03-12263	St. Louis	Yorkshire Village	3776000	Dismissed	
03-20281	St. Louis City	Alumax Foils, Inc.	5854757	Stip.	2666667
03-20284	St. Louis City	Consumer Programs, Inc.	1333264	Stip.	633333
03-20285	St. Louis City	The Dial Corporation	6448602	Stip.	3583333
03-20287	St. Louis City	Nestle USA d/b/a Sunline Brands	2972902	Stip.	1883333
03-20288	St. Louis City	Nordyne Incorporated	3860121	Stip.	2725000
03-20290	St. Louis City	Packaging Concepts	1744568	Stip.	1033333
03-20291	St. Louis City	Packaging Concepts	1002421	Stip.	750000
03-20295	St. Louis City	St. Louis Post-Dispatch	2876239	Stip.	450000
03-20297	St. Louis City	Warner-Jenkinson	6703508	Stip.	3166667
03-20298	St. Louis City	ABB Power	3020439	Stip.	1400000
03-32006	Clay	Ford Motor Company	56202284	Stip.	38308553
03-32007	Clay	Ford Motor Company	56202284	Stip.	38308553
04-10080	St. Louis	Meadowbrook Country Club	5431800	Stip.	1032040
04-10142	St. Louis	Wilson, Thomas L. Trustee	451200	Stip.	75250
04-10143	St. Louis	Sabelli, JoAnn & Greg Bray	320600	Stip.	61010
04-10144	St. Louis	Ross, Liam et al.	325200	Stip.	61620
04-10145	St. Louis	Sailor, Shirley Trustee	314400	Stip.	84690
04-10146	St. Louis	Copes, Timothy J. & Amy Lee	304100	Stip.	77630

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<b><i>Appeal Number</i></b>	<b><i>County</i></b>	<b><i>Taxpayer</i></b>	<b><i>Assessed Value</i></b>	<b><i>Final Disposition</i></b>	<b><i>Amount</i></b>
04-10147	St. Louis	Kohn, Dixie A. & Suzanne	280800	Stip.	64530
04-10148	St. Louis	Rebstock, Gary et al.	359700	Stip.	73320
04-10149	St. Louis	Mainridge, Anthony F.	293000	Stip.	63780
04-10150	St. Louis	Gilson, Denise & Michael	311400	Stip.	80560
04-10151	St. Louis	Wallach, Joshua L.	281800	Stip.	66180
04-10152	St. Louis	Lolling, Kevin W.	367800	Stip.	83350
04-10153	St. Louis	Saur, Craig C. & Stephanie et al.	238500	Stip.	62240
04-10154	St. Louis	Summers, Scott D.	347100	Stip.	75780
04-10155	St. Louis	Roedger, Rex A. et al.	384800	Stip.	66190
04-10165	St. Louis	Cornerstone Industrial Fund I	790000	Dismissed	0
04-10176	St. Louis	Clark, Judith S. Trustee	590508	Dismissed	
04-10184	St. Louis	JDK Properties	1368700	Dismissed	0
04-10186	St. Louis	Meramec Valley Bank	330000	Dismissed	0
04-10187	St. Louis	Meramec Valley Bank	1250900	Dismissed	0
04-10189	St. Louis	Onyx Capital LLC	877400	Dismissed	0
04-10190	St. Louis	Onyx Capital, Inc.	922300	Dismissed	0
04-10191	St. Louis	Onyx Capital LLC	1079100	Dismissed	0
04-10192	St. Louis	Onyx Capital LLC	1276800	Dismissed	0
04-10205	St. Louis	Maplewood Village	887100	Dismissed	0
04-10206	St. Louis	Maplewood Village	1874000	Dismissed	0
04-10207	St. Louis	Clayridge Limited Partnership	3966900	Dismissed	0
04-10208	St. Louis	Pyzyk, Jon M. et al.	1031070	Dismissed	0
04-10209	St. Louis	Hickory Trace Associates	1751700	Dismissed	0
04-10210	St. Louis	Hickory Trace Associates	1084100	Dismissed	0
04-10211	St. Louis	Woodlands Apartments	2801600	Dismissed	0
04-10212	St. Louis	Woodlands Apartments	2456500	Dismissed	0
04-10213	St. Louis	Toelle Lane Limited Partnership	123400	Dismissed	0
04-10214	St. Louis	Toelle Lane Limited Partnership	1290000	Dismissed	0
04-10215	St. Louis	Toelle Lane Limited Partnership	709500	Dismissed	0

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<b><i>Appeal Number</i></b>	<b><i>County</i></b>	<b><i>Taxpayer</i></b>	<b><i>Assessed Value</i></b>	<b><i>Final Disposition</i></b>	<b><i>Amount</i></b>
04-10216	St. Louis	Pipe, Frank E. Trustee	3375300	Dismissed	0
04-10217	St. Louis	Pipe, Frank E. Trustee	2759400	Dismissed	0
04-10218	St. Louis	Windham Chase	5324500	Dismissed	0
04-20041	St. Louis City	ABB Power	2695464	Stip.	1300000
04-20042	St. Louis City	Alumax Foils, Inc.	5492615	Stip.	2333333
04-20044	St. Louis City	Boxes Incorporated of St. Louis	1769537	Stip.	1266667
04-20045	St. Louis City	Cenveo Plus	910381	Stip.	700000
04-20046	St. Louis City	Consumer Programs, Inc.	2041963	Stip.	916667
04-20047	St. Louis City	The Dial Corporation	6477510	Stip.	3583333
04-20048	St. Louis City	Hubbel, Inc. Delaware	835903	Stip.	466667
04-20049	St. Louis City	Lincoln Industrial	1827037	Stip.	1500000
04-20051	St. Louis City	Packaging Concepts, Inc.	1729510	Stip.	1033333
04-20052	St. Louis City	Packaging Concepts, Inc.	893449	Stip.	650000
04-20053	St. Louis City	The Plastics Molding Co., Inc.	472997	Stip.	352433
04-20055	St. Louis City	St. Louis Post-Dispatch LLC	1889425	Stip.	450000
04-20056	St. Louis City	Warner-Jenkinson	8412630	Stip.	3933333
04-30018	Jackson	41st and Paseo LP	496090	Stip.	3878
04-32003	Clay	Ford Motor Company	75202847	Stip.	50101424
04-32004	Clay	Ford Motor Company	75202857	Stip.	50101424
04-32507	St. Charles	Nike IHM, Inc.	4757929	Stip.	2973706
04-44502	Boone	3M Company	4021916	Decision	
04-44503	Boone	3M Company	18959620	Decision	
05-10076	St. Louis	Home Depot USA, Inc.	8579200	Stip.	2688000
05-10077	St. Louis	HD Development of Maryland, Inc.	6881000	Stip.	2064000
05-10159	St. Louis	Pace South County Associates	7000000	Dismissed	
05-10382	St. Louis	Ashwood Properties	1347200	Decision	255970
05-10401	St. Louis	3605 Partnership LLC	1785500	Dismissed	0
05-10402	St. Louis	Stephen LLC	132700	Stip.	38400
05-10404	St. Louis	Allegiant Bank	492400	Dismissed	0

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<b><i>Appeal Number</i></b>	<b><i>County</i></b>	<b><i>Taxpayer</i></b>	<b><i>Assessed Value</i></b>	<b><i>Final Disposition</i></b>	<b><i>Amount</i></b>
05-10405	St. Louis	Allegiant Bank	500000	Dismissed	0
05-10406	St. Louis	Equality Savings & Loan	1069700	Dismissed	0
05-10407	St. Louis	South Side National Bank	3502600	Dismissed	0
05-10409	St. Louis	Stephen LLC	126700	Dismissed	0
05-10410	St. Louis	Stephen LLC	154500	Stip.	39460
05-10411	St. Louis	Hydromat, Inc.	2896600	Stip.	864000
05-10413	St. Louis	Daniele Hotel Partnership	2115000	Stip.	640000
05-10414	St. Louis	Wolff, Edith L.	205700	Stip.	56000
05-10415	St. Louis	Royal Banks of Missouri	1724600	Stip.	544000
05-10416	St. Louis	Vantage Credit Union	652000	Stip.	198400
05-10418	St. Louis	Great American Insurance	6632500	Stip.	2048000
05-10419	St. Louis	Vantage Credit Union	875000	Dismissed	0
05-10420	St. Louis	Steuby, Thomas & F. Lee	1807000	Stip.	550400
05-10421	St. Louis	Citizens Bank of University City	1174900	Stip.	352000
05-10422	St. Louis	West Side National Bank	886500	Stip.	272000
05-10423	St. Louis	H. Stone LLC	3262000	Stip.	1008000
05-10424	St. Louis	305 333 Rock Corp.	11830000	Stip.	3705600
05-10425	St. Louis	305 333 Rock Corp.	4370000	Stip.	934400
05-10427	St. Louis	Delmar Properties, Inc.	1798900	Stip.	512000
05-10428	St. Louis	DDR Realty Company	6285000	Stip.	1888000
05-10429	St. Louis	Missouri Petroleum Products Company	405000	Stip.	123200
05-10430	St. Louis	Gomes, Edward C. Jr.	315000	Dismissed	0
05-10431	St. Louis	Emerson Community Credit Union	420000	Stip.	118400
05-10432	St. Louis	McNair, William L.	1204300	Stip.	377600
05-10433	St. Louis	H & G Sales, Inc.	1603500	Stip.	480000
05-10434	St. Louis	Pingel, Harold & Stella	489800	Stip.	137600
05-10435	St. Louis	Hydromat, Inc.	1200000	Dismissed	0
05-10436	St. Louis	Hydromat, Inc.	3800000	Stip.	1024000
05-10438	St. Louis	Vantage Credit Union	657500	Stip.	201600



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<b><i>Appeal Number</i></b>	<b><i>County</i></b>	<b><i>Taxpayer</i></b>	<b><i>Assessed Value</i></b>	<b><i>Final Disposition</i></b>	<b><i>Amount</i></b>
05-10439	St. Louis	Miller, Lester	106500	Dismissed	0
05-10440	St. Louis	Miller, Lester	4500000	Stip.	1341920
05-10441	St. Louis	Kornblum Eugene & Helen	1459300	Dismissed	0
05-10442	St. Louis	San Rol Enterprises	1350000	Stip.	416000
05-10443	St. Louis	Vantage Credit Union	788000	Dismissed	0
05-10444	St. Louis	Liebe Company	1050000	Stip.	320000
05-10445	St. Louis	Emerson Credit Union	435700	Stip.	134400
05-10446	St. Louis	RJR Company	560000	Stip.	172800
05-10447	St. Louis	Sam Wolff & Company	951000	Stip.	288000
05-10448	St. Louis	Ruder, Jeanette	1000000	Stip.	247040
05-10449	St. Louis	Ruder Development	866900	Dismissed	0
05-10450	St. Louis	Lindbergh Lincoln Associates	1257000	Dismissed	0
05-10451	St. Louis	Sam Wolff & Company	600000	Stip.	153600
05-10454	St. Louis	Sam Wolff & Company	222500	Dismissed	0
05-10455	St. Louis	Sam Wolff & Company	309800	Dismissed	0
05-10462	St. Louis	Form System Company	1728900	Stip.	532320
05-10463	St. Louis	Tower Properties Company	6200000	Dismissed	0
05-10464	St. Louis	East Grand Realty	365000	Stip.	105600
05-10476	St. Louis	Slohat Hotels LLC	10010400	Decision	2235460
05-10481	St. Louis	Eckelkamp Developments	6088700	Stip.	154220
05-10516	St. Louis	Armand Place Limited Partnership	12564900	Stip.	2215930
05-10517	St. Louis	Dial Equity Limited Partnership	6730500	Dismissed	0
05-10518	St. Louis	Armand Place Limited Partnership	17200	Dismissed	0
05-10519	St. Louis	Armand Place Limited Partnership	3800	Dismissed	0
05-10520	St. Louis	Town Four Village, Inc.	200	Dismissed	0
05-10542	St. Louis	Delrado 2004 LLC	3410000	Decision	646000
05-10565	St. Louis	ACS LLC	905900	Dismissed	0
05-10572	St. Louis	GKN Aerospace	17595100	Decision	5630430
05-10583	St. Louis	13397 Lakefront Drive LLC	4357200	Stip.	1248000

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<b><i>Appeal Number</i></b>	<b><i>County</i></b>	<b><i>Taxpayer</i></b>	<b><i>Assessed Value</i></b>	<b><i>Final Disposition</i></b>	<b><i>Amount</i></b>
05-10610	St. Louis	Douglass Manor	1308000	Decision	248520
05-10617	St. Louis	Ford Motor Company	9500000	Stip.	2080130
05-10618	St. Louis	Ford Motor Company	1620600	Dismissed	0
05-10619	St. Louis	Ford Motor Company	32071800	Stip.	5401280
05-10620	St. Louis	South County Shoppingtown	1515600	Dismissed	0
05-10621	St. Louis	South County Shoppingtown	539600	Dismissed	0
05-10622	St. Louis	South County Shoppingtown	5090700	Dismissed	0
05-10623	St. Louis	South County Shoppingtown	39329000	Dismissed	0
05-10624	St. Louis	South County Shoppingtown	1820700	Dismissed	0
05-10625	St. Louis	South County Shoppingtown	7914900	Dismissed	0
05-10626	St. Louis	Wea Crestwood Plaza	89892800	Dismissed	0
05-10627	St. Louis	Wea Chesterfield LLC	55006600	Dismissed	0
05-10628	St. Louis	Wea Chesterfield LLC	576900	Dismissed	0
05-10629	St. Louis	Wea Chesterfield LLC	1337700	Dismissed	0
05-10630	St. Louis	Wea Chesterfield LLC	2268500	Dismissed	0
05-10631	St. Louis	Wea Chesterfield LLC	2642200	Dismissed	0
05-10632	St. Louis	West County Center LLC	30100	Dismissed	0
05-10633	St. Louis	West County Center LLC	93006500	Dismissed	0
05-10635	St. Louis	Carafiol Properties	941000	Dismissed	0
05-10636	St. Louis	Carafiol Properties	7087600	Stip.	1338080
05-10637	St. Louis	Carafiol Properties	5783700	Stip.	920800
05-10638	St. Louis	Carafiol Properties	3137200	Stip.	788800
05-10639	St. Louis	Carafiol Properties	700200	Stip.	176000
05-10640	St. Louis	Carafiol Properties	1251200	Stip.	315200
05-10641	St. Louis	White Birch Holding LLC	1155900	Dismissed	
05-10657	St. Louis	Algonquin Golf Club	231000	Stip.	43890
05-10658	St. Louis	Algonquin Golf Club	4410300	Stip.	837960
05-10659	St. Louis	Golf Club Investment	11742500	Stip.	2231080
05-10660	St. Louis	Bogey, Inc.	1750600	Stip.	332610

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05-10661	St. Louis	Forest Hills Golf & Country Club	5438800	Stip.	1033370
05-10662	St. Louis	Log Cabin Club	4218500	Stip.	801520
05-10663	St. Louis	Old Warson Country Club	11600900	Stip.	2204170
05-10664	St. Louis	St. Louis Country Club	432400	Stip.	82160
05-10665	St. Louis	St. Louis Country Club	435300	Stip.	82710
05-10666	St. Louis	St. Louis Country Club	12728100	Stip.	2418340
05-10667	St. Louis	Sunset Country Club	7232200	Stip.	1374120
05-10668	St. Louis	Westwood Country Club	6126900	Stip.	1164110
05-10684	St. Louis	Centerline Investment	659300	Dismissed	
05-10685	St. Louis	Centerline Investment	1860000	Dismissed	0
05-10686	St. Louis	Centerline Investment	1579300	Dismissed	0
05-10687	St. Louis	Welberton Investment	1664900	Dismissed	0
05-10696	St. Louis	Bradford Hills Associates	8021900	Dismissed	0
05-10697	St. Louis	Brittany Sobery Family	253600	Stip.	47650
05-10698	St. Louis	Brittany Sobery Family	1902000	Stip.	357200
05-10699	St. Louis	Brittany Sobery Family	2916400	Stip.	547700
05-10700	St. Louis	Brittany Sobery Family	4438000	Stip.	833450
05-10701	St. Louis	Nines Building LLC	3668400	Stip.	1120000
05-10702	St. Louis	NCF LLC	4869400	Dismissed	0
05-10703	St. Louis	Sobery Family	3845000	Stip.	716300
05-10704	St. Louis	Sobery Family	4036500	Stip.	741000
05-10705	St. Louis	Maryland Avenue Investors	23500000	Dismissed	0
05-10706	St. Louis	Riverport Project 1	10287900	Stip.	2880000
05-10752	St. Louis	Meadowbrook Country Club	5737000	Stip.	1090030
05-10764	St. Louis	AWW Investments	3859900	Dismissed	
05-10806	St. Louis	Big Bend Apartments	2303400	Dismissed	0
05-10807	St. Louis	Big Bend Apartments	14004200	Stip.	2478850
05-10808	St. Louis	Town & Country Investors	3746900	Stip.	960000
05-10809	St. Louis	Town & Country Investors	3140200	Dismissed	0

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05-10810	St. Louis	Town & Country Investors	2533400	Stip.	736000
05-10811	St. Louis	Jim Freeman LLC	1057900	Stip.	185250
05-10812	St. Louis	Jim Freeman LLC	2469100	Stip.	432250
05-10813	St. Louis	Jim Freeman LLC	4233600	Stip.	741000
05-10814	St. Louis	Westpark Apartments	3019700	Stip.	570000
05-10815	St. Louis	Westpark Apartments	6505800	Stip.	1140000
05-10816	St. Louis	Brazilia LLC	12750000	Stip.	2280000
05-10817	St. Louis	Devault Properties LLC	9559000	Stip.	1754460
05-10818	St. Louis	15510 Olive Partnership	1241200	Dismissed	0
05-10821	St. Louis	Dunnwood Acres Apartments	1112700	Stip.	190000
05-10822	St. Louis	Behymer, Lawrence F. Sr.	5436200	Stip.	950000
05-10823	St. Louis	Behymer Family Partnership	3284300	Stip.	528220
05-10824	St. Louis	Behymer Family Partnership	631200	Stip.	98340
05-10825	St. Louis	Behymer Family Partnership	978400	Stip.	152440
05-10826	St. Louis	Town & Country Investors	2337300	Stip.	688000
05-10827	St. Louis	I-170 Distribution Center II	330000	Stip.	99200
05-10828	St. Louis	I-170 Distribution Center II	1050000	Dismissed	0
05-10874	St. Louis	Watson 66 Development	1900000	Stip.	342000
05-10877	St. Louis	Shrewsbury LLC	715000	Stip.	133000
05-10896	St. Louis	Riley Spence Properties No. 2	2426200	Stip.	427500
05-10897	St. Louis	Forest Woods Partnership	9070700	Stip.	1634000
05-10907	St. Louis	Rubin, Idah M. Trustee	1034400	Dismissed	
05-10908	St. Louis	THF 8251 Maryland Development	6797000	Stip.	1949340
05-10909	St. Louis	THF 8251 Maryland Development	4373900	Dismissed	0
05-10911	St. Louis	Centennial Bank	1429400	Stip.	416000
05-10912	St. Louis	Commerce Bank of St. Louis	697100	Dismissed	0
05-10913	St. Louis	Lutheran Charities Association	1239500	Dismissed	
05-10914	St. Louis	County National Realty	20209500	Stip.	5908290
05-10915	St. Louis	Spanish Lake Bank & Trust	704300	Stip.	192000

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05-10916	St. Louis	Executive Leasing	3404200	Stip.	1041410
05-10917	St. Louis	Enterprise Leasing	395600	Dismissed	0
05-10918	St. Louis	VP Jennings	1118600	Dismissed	
05-10919	St. Louis	Prasse, Fred	2300	Dismissed	0
05-10920	St. Louis	Sixty Three Thirteen Easton Corp.	262400	Dismissed	0
05-10921	St. Louis	Dematteo Management	40800	Dismissed	0
05-10922	St. Louis	Landmark Central Bank & Trust	4900	Dismissed	0
05-10923	St. Louis	Landmark Central Bank & Trust	29800	Dismissed	0
05-10924	St. Louis	Landmark Central Bank & Trust	2200	Dismissed	0
05-10925	St. Louis	American Prop. Investors	2427300	Dismissed	0
05-10926	St. Louis	Prasse, Fred	11000	Dismissed	0
05-10927	St. Louis	Landmark Central Bank & Trust	16300	Dismissed	0
05-10928	St. Louis	Hyman, Morton	174300	Dismissed	0
05-10929	St. Louis	Ladue Group	3993300	Dismissed	0
05-10930	St. Louis	Magna Bank of Missouri	712400	Dismissed	0
05-10932	St. Louis	VH St. Louis Investment	23475600	Dismissed	0
05-10933	St. Louis	Hyman, Morton	244900	Dismissed	0
05-10937	St. Louis	Agele Properties	1037300	Stip.	288000
05-10938	St. Louis	6230 North Kenmore	12621900	Dismissed	0
05-10939	St. Louis	EQI Financing Partnership	3977000	Dismissed	0
05-10940	St. Louis	A8TK Investments LLC	1317900	Dismissed	0
05-10942	St. Louis	Stonegate Apts.	7964500	Dismissed	0
05-10943	St. Louis	Barry Apartments	13826100	Dismissed	0
05-10944	St. Louis	410 N. Tenth LLC	687000	Dismissed	0
05-10945	St. Louis	410 N. Tenth LLC	3600	Dismissed	0
05-10946	St. Louis	Jefferson Savings & Loan	916200	Dismissed	0
05-10948	St. Louis	GS Sunset LLC	1386600	Dismissed	0
05-10953	St. Louis	Magna Bank of Missouri	1115300	Dismissed	0
05-10954	St. Louis	Magna Bank of Missouri	1048800	Dismissed	0

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05-10956	St. Louis	Shackelford Associates	221700	Dismissed	0
05-10959	St. Louis	Magna Bank of Missouri	821000	Dismissed	0
05-10960	St. Louis	I Reiss & Son	304400	Dismissed	0
05-10961	St. Louis	St. Louis City of Community America	582600	Dismissed	0
05-10962	St. Louis	HB Bridgeton Outlots	871100	Dismissed	0
05-10963	St. Louis	Tire America, Inc.	1004500	Dismissed	0
05-10964	St. Louis	Haveisen, David	1274900	Dismissed	0
05-10965	St. Louis	Drake, William	1562900	Dismissed	0
05-10966	St. Louis	DePaul 2002 LLC	314900	Dismissed	0
05-10967	St. Louis	Alexander, James	667400	Dismissed	0
05-10968	St. Louis	Ibrahim, Albert	723600	Dismissed	0
05-10972	St. Louis	Higginbotham, Bruce	517100	Dismissed	0
05-10973	St. Louis	WSWCP Clayton LLC	495000	Dismissed	0
05-10974	St. Louis	Baumstark, John	939600	Dismissed	0
05-10975	St. Louis	Brentwood Bank	350000	Dismissed	0
05-10983	St. Louis	Jefferson Savings & Loan	1022500	Dismissed	0
05-10985	St. Louis	Capital Bank & Trust	814600	Dismissed	0
05-10986	St. Louis	Essen, Donald F.	929100	Dismissed	0
05-13112	St. Louis	CDM Properties	1849200	Dismissed	0
05-13286	St. Louis	White Birch Holding LLC	350700	Dismissed	
05-20009	St. Louis City	SAV Investment Corp.	117880	Decision	78190
05-20030	St. Louis City	WS Hotel & Spa	5000000	Stip.	153000
05-20143	St. Louis City	Harmon, Gary & Jean	23900	Decision	23900
05-20155	St. Louis City	UGP-Kiener/Stadium Parking	8780800	Stip.	7808000
05-20156	St. Louis City	UGP-Kiener/Stadium Parking	3716100	Stip.	3691600
05-20162	St. Louis City	R & P Realty, Inc.	22800	Decision	10560000
05-20163	St. Louis City	R & P Realty, Inc. (05-20162)	1120000	Decision	0
05-20164	St. Louis City	4440 Forest Park (05-20162)	8840000	Decision	0
05-20165	St. Louis City	R & P Realty, Inc. (05-20162)	806100	Decision	0

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05-20166	St. Louis City	R & P Realty, Inc. (05-20162)	47700	Decision	0
05-20167	St. Louis City	4444 Forest Park (05-20162)	122800	Decision	0
05-20168	St. Louis City	R & P Realty, Inc. (05-20162)	155000	Decision	0
05-20251	St. Louis City	Nestle Purina PetCare Company	554300	Stip.	459000
05-20252	St. Louis City	Nestle Purina PetCare Company	249300	Stip.	200300
05-20253	St. Louis City	Nestle Purina PetCare Company	280800	Stip.	244200
05-20254	St. Louis City	Nestle Purina PetCare Company	84500	Stip.	84500
05-20255	St. Louis City	Nestle Purina PetCare Company	1709100	Stip.	1709100
05-20256	St. Louis City	Nestle Purina PetCare Company	3200	Stip.	3200
05-20257	St. Louis City	Nestle Purina PetCare Company	1100	Stip.	1100
05-20258	St. Louis City	Nestle Purina PetCare Company	21000	Stip.	21000
05-20259	St. Louis City	Nestle Purina PetCare Company	6100	Stip.	6100
05-20260	St. Louis City	Nestle Purina PetCare Company	2543500	Stip.	2546400
05-20261	St. Louis City	Nestle Purina PetCare Company	17900	Stip.	17900
05-20262	St. Louis City	Nestle Purina PetCare Company	29700	Stip.	29700
05-20263	St. Louis City	Nestle Purina PetCare Company	32100	Stip.	43400
05-20264	St. Louis City	Nestle Purina PetCare Company	2000	Stip.	2200
05-20265	St. Louis City	Nestle Purina PetCare Company	18800	Stip.	25200
05-20266	St. Louis City	Nestle Purina PetCare Company	12500	Stip.	16700
05-20267	St. Louis City	Nestle Purina PetCare Company	96700	Stip.	96700
05-20268	St. Louis City	Nestle Purina PetCare Company	59100	Stip.	70700
05-20269	St. Louis City	Nestle Purina PetCare Company	3823600	Stip.	1050000
05-20270	St. Louis City	Nestle Purina PetCare Company	7700	Stip.	9200
05-20271	St. Louis City	Nestle Purina PetCare Company	28700	Stip.	34000
05-20272	St. Louis City	Nestle Purina PetCare Company	41000	Stip.	47800
05-20273	St. Louis City	Nestle Purina PetCare Company	3290300	Stip.	2600000
05-20274	St. Louis City	Nestle Purina PetCare Company	159600	Stip.	159600
05-20275	St. Louis City	Nestle Purina PetCare Company	56000	Stip.	56000
05-20276	St. Louis City	Nestle Purina PetCare Company	140900	Stip.	140900

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05-20277	St. Louis City	Nestle Purina PetCare Company	32400	Stip.	38700
05-20278	St. Louis City	Nestle Purina PetCare Company	21900	Stip.	26300
05-20279	St. Louis City	Nestle Purina PetCare Company	19600	Stip.	23500
05-20280	St. Louis City	Nestle Purina PetCare Company	17000	Stip.	23600
05-20281	St. Louis City	Nestle Purina PetCare Company	67200	Stip.	100800
05-20282	St. Louis City	Nestle Purina PetCare Company	13200	Stip.	15700
05-20283	St. Louis City	Nestle Purina PetCare Company	12900	Stip.	15500
05-20284	St. Louis City	Nestle Purina PetCare Company	31000	Stip.	37000
05-20285	St. Louis City	Nestle Purina PetCare Company	226500	Stip.	226500
05-20286	St. Louis City	Nestle Purina PetCare Company	248300	Stip.	248300
05-20287	St. Louis City	Nestle Purina PetCare Company	17100	Stip.	17100
05-20288	St. Louis City	Nestle Purina PetCare Company	165300	Stip.	165300
05-20289	St. Louis City	Nestle Purina PetCare Company	13190	Stip.	13200
05-20290	St. Louis City	Nestle Purina PetCare Company	112300	Stip.	112300
05-20291	St. Louis City	Nestle Purina PetCare Company	21900	Stip.	21900
05-20292	St. Louis City	Nestle Purina PetCare Company	1687500	Stip.	1856000
05-20293	St. Louis City	Nestle Purina PetCare Company	8700	Stip.	8800
05-20294	St. Louis City	Nestle Purina PetCare Company	23200	Stip.	23200
05-20295	St. Louis City	Nestle Purina PetCare Company	3800	Stip.	3800
05-20296	St. Louis City	Nestle Purina PetCare Company	133300	Stip.	103300
05-20297	St. Louis City	Nestle Purina PetCare Company	1100	Stip.	1100
05-20298	St. Louis City	Nestle Purina PetCare Company	2200	Stip.	2200
05-20299	St. Louis City	Nestle Purina PetCare Company	145600	Stip.	130100
05-20300	St. Louis City	Nestle Purina PetCare Company	19300	Stip.	19300
05-20301	St. Louis City	Nestle Purina PetCare Company	17600	Stip.	17600
05-20302	St. Louis City	Nestle Purina PetCare Company	208300	Stip.	175000
05-20415	St. Louis City	Thomas, Michael & Laura	27500	Stip.	10000
05-20496	St. Louis City	Gateway Regal Holdings LLC	9840	Stip.	9195040
05-20566	St. Louis City	Cellnet Technology, Inc.	1674556	Stip.	1486833



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05-20573	St. Louis City	East Grand Realty Co.	95000	Stip.	86400
05-20579	St. Louis City	St. Louis Blues Hockey Club	233020	Dismissed	
05-20580	St. Louis City	Kiel Center Partnership	2625189	Stip.	2219522
05-20581	St. Louis City	St. Louis Post-Dispatch	1451109	Stip.	1182771
05-20589	St. Louis City	Durham School Services	253022	Dismissed	
05-20590	St. Louis City	ABB Power	1714601	Stip.	1233333
05-20591	St. Louis City	Boxes Incorporated	1816218	Stip.	1266667
05-20592	St. Louis City	Consumer Programs, Inc.	1781976	Stip.	858333
05-20593	St. Louis City	The Dial Corporation	6826499	Stip.	3816667
05-20594	St. Louis City	JW Aluminum	4643916	Stip.	800000
05-20595	St. Louis City	Lincoln Industrial	1939020	Stip.	1600000
05-20596	St. Louis City	Packaging Concepts, Inc.	1710209	Stip.	1033333
05-20597	St. Louis City	Packaging Concepts, Inc.	776109	Stip.	550000
05-20598	St. Louis City	St. Louis Post-Dispatch LLC	1490457	Stip.	450000
05-20599	St. Louis City	Sensient Colors, Inc.	7058766	Stip.	3566667
05-30061	Jackson	Jackson County Health Specialties	594719	Dismissed	0
05-30131	Jackson	Jeffrey E. Smith Partnerships II	89376	Stip.	31103
05-30132	Jackson	Jeffrey E. Smith Partnerships II	49590	Stip.	22781
05-30151	Jackson	Dutt Krupa Hospitality, Inc.	448960	Decision	448960
05-30152	Jackson	Plaza Terrace Bldg. 6	13613	Decision	13613
05-30153	Jackson	Reckner, Carl B.	308826	Decision	308826
05-30154	Jackson	Village Green Assoc.	505400	Decision	505400
05-30155	Jackson	Village Green Assoc.	216600	Decision	216600
05-30156	Jackson	C.W. Luebbert Irrevocable Family Trust	512000	Decision	512000
05-30203	Jackson	US Realty 87	1176576	Dismissed	
05-30212	Jackson	Durham School Services	1115481	Dismissed	
05-30213	Jackson	Durham School Services	1361479	Dismissed	0
05-30214	Jackson	Durham School Services	526826	Dismissed	0
05-30215	Jackson	Durham School Services	60400	Dismissed	0

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05-30216	Jackson	Durham School Services	217500	Dismissed	0
05-30217	Jackson	Durham School Services	496464	Dismissed	0
05-30241	Jackson	Winkal Holdings LLC	96000	Decision	96000
05-30244	Jackson	Bonanza Gardens Investments, Inc.	2609690	Stip.	2528000
05-30253	Jackson	Mews Acquisition	164789	Decision	164789
05-30254	Jackson	Mews Acquisition	4843	Decision	386149
05-30255	Jackson	Mews Acquisition	4843	Decision	4843
05-30256	Jackson	Mews Acquisition	4843	Decision	4843
05-30257	Jackson	Mews Acquisition	4843	Decision	4843
05-30258	Jackson	Mews Acquisition	4843	Decision	4843
05-30259	Jackson	Mews Acquisition	4843	Decision	231197
05-30260	Jackson	Mews Acquisition	4843	Decision	4843
05-30261	Jackson	Mews Acquisition	4843	Decision	4843
05-30262	Jackson	Mews Acquisition	4843	Decision	4843
05-30263	Jackson	Mews Acquisition	4843	Decision	4843
05-30264	Jackson	Mews Acquisition	4843	Decision	4843
05-30265	Jackson	Mews Acquisition	4843	Decision	4843
05-30266	Jackson	Mews Acquisition	4843	Decision	4843
05-30267	Jackson	Mews Acquisition	4843	Decision	4843
05-30268	Jackson	Mews Acquisition	4843	Decision	4843
05-30269	Jackson	Mews Acquisition	4843	Decision	4843
05-30270	Jackson	Mews Acquisition	4843	Decision	4843
05-30271	Jackson	Mews Acquisition	4843	Decision	4843
05-30272	Jackson	Mews Acquisition	4843	Decision	4843
05-30273	Jackson	Mews Acquisition	4843	Decision	4843
05-30274	Jackson	Mews Acquisition	4843	Decision	196
05-30275	Jackson	Mews Acquisition	4843	Decision	7524
05-30276	Jackson	Mews Acquisition	4843	Decision	7524
05-30277	Jackson	Mews Acquisition	4843	Decision	4843

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05-30278	Jackson	Mews Acquisition	4843	Decision	4843
05-30279	Jackson	Mews Acquisition	4843	Decision	4843
05-30280	Jackson	Mews Acquisition	4843	Decision	4843
05-30281	Jackson	Mews Acquisition	4843	Decision	4843
05-30282	Jackson	Mews Acquisition	4843	Decision	4843
05-30283	Jackson	Mews Acquisition	4843	Decision	4843
05-30284	Jackson	Mews Acquisition	4843	Decision	4843
05-30285	Jackson	Mews Acquisition	4843	Decision	4843
05-30286	Jackson	Mews Acquisition	4843	Decision	4843
05-30287	Jackson	Mews Acquisition	4843	Decision	4843
05-30288	Jackson	Mews Acquisition	4843	Decision	4843
05-30289	Jackson	Mews Acquisition	4843	Decision	4843
05-30290	Jackson	Mews Acquisition	4843	Decision	4843
05-30291	Jackson	Mews Acquisition	4843	Decision	4843
05-30292	Jackson	Mews Acquisition	4843	Decision	4843
05-30293	Jackson	Mews Acquisition	4843	Decision	4843
05-30294	Jackson	Mews Acquisition	4843	Decision	4843
05-30295	Jackson	Mews Acquisition	4843	Decision	4843
05-30324	Jackson	Kendall, Kelly G.	45524	Dismissed	
05-32000	Clay	Ford Motor Company	78594361	Stip.	51797181
05-32001	Clay	Ford Motor Company	82382	Stip.	51797181
05-32011	Clay	Durham School Services		Decision	0
05-32020	Clay	Intercontinental Investments, Inc.	28160	Stip.	15560
05-32021	Clay	Intercontinental Investments, Inc.	27950	Stip.	15560
05-32022	Clay	Intercontinental Investments, Inc.	28160	Stip.	15560
05-32023	Clay	Intercontinental Investments, Inc.	27950	Stip.	15560
05-32024	Clay	Intercontinental Investments, Inc.	28160	Stip.	15560
05-32025	Clay	Intercontinental Investments, Inc.	28650	Stip.	22800
05-32026	Clay	Intercontinental Investments, Inc.	25370	Stip.	15560

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05-32027	Clay	Intercontinental Investments, Inc.	27950	Stip.	15560
05-32028	Clay	Intercontinental Investments, Inc.	28160	Stip.	15560
05-32029	Clay	Intercontinental Investments, Inc.	27950	Stip.	15560
05-32030	Clay	Intercontinental Investments, Inc.	25370	Stip.	15560
05-32031	Clay	Intercontinental Investments, Inc.	25370	Stip.	15560
05-32032	Clay	Intercontinental Investments, Inc.	24210	Stip.	15560
05-32033	Clay	Intercontinental Investments, Inc.	25370	Stip.	15560
05-32034	Clay	Intercontinental Investments, Inc.	25560	Stip.	15560
05-32035	Clay	Intercontinental Investments, Inc.	24870	Stip.	15560
05-32036	Clay	Intercontinental Investments, Inc.	27950	Stip.	15560
05-32037	Clay	Intercontinental Investments, Inc.	28160	Stip.	15560
05-32038	Clay	Intercontinental Investments, Inc.	28160	Stip.	15560
05-32039	Clay	Intercontinental Investments, Inc.	24870	Stip.	15560
05-32040	Clay	Intercontinental Investments, Inc.	27950	Stip.	15560
05-32041	Clay	Intercontinental Investments, Inc.	27950	Stip.	15560
05-32042	Clay	Intercontinental Investments, Inc.	28900	Stip.	22800
05-32043	Clay	Intercontinental Investments, Inc.	28600	Stip.	22800
05-32044	Clay	Intercontinental Investments, Inc.	28600	Stip.	22800
05-32045	Clay	Intercontinental Investments, Inc.	28520	Stip.	22800
05-32046	Clay	Intercontinental Investments, Inc.	28520	Stip.	22800
05-32047	Clay	Intercontinental Investments, Inc.	28600	Stip.	22800
05-32048	Clay	Intercontinental Investments, Inc.	28600	Stip.	22800
05-32049	Clay	Intercontinental Investments, Inc.	28600	Stip.	22800
05-32050	Clay	Intercontinental Investments, Inc.	28600	Stip.	22800
05-32051	Clay	Intercontinental Investments, Inc.	28600	Stip.	22800
05-32052	Clay	Intercontinental Investments, Inc.	28600	Stip.	22800
05-32053	Clay	Intercontinental Investments, Inc.	28600	Stip.	22800
05-32054	Clay	Intercontinental Investments, Inc.	28600	Stip.	22800
05-32055	Clay	Intercontinental Investments, Inc.	28600	Stip.	22800

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<i>Appeal Number</i>	<i>County</i>	<i>Taxpayer</i>	<i>Assessed Value</i>	<i>Final Disposition</i>	<i>Amount</i>
05-32056	Clay	Intercontinental Investments, Inc.	28600	Stip.	22800
05-32057	Clay	Intercontinental Investments, Inc.	28600	Stip.	22800
05-32058	Clay	Intercontinental Investments, Inc.	28600	Stip.	22800
05-32059	Clay	Intercontinental Investments, Inc.	28600	Stip.	22800
05-32060	Clay	Intercontinental Investments, Inc.	28600	Stip.	22800
05-32061	Clay	Intercontinental Investments, Inc.	28600	Stip.	22800
05-32062	Clay	Intercontinental Investments, Inc.	28600	Stip.	22800
05-32063	Clay	Intercontinental Investments, Inc.	28600	Stip.	22800
05-32064	Clay	Intercontinental Investments, Inc.	28600	Stip.	22800
05-32065	Clay	Intercontinental Investments, Inc.	28600	Stip.	22800
05-32066	Clay	Intercontinental Investments, Inc.	28610	Stip.	22800
05-32067	Clay	Intercontinental Investments, Inc.	28600	Stip.	22800
05-32068	Clay	Intercontinental Investments, Inc.	28600	Stip.	22800
05-32069	Clay	Intercontinental Investments, Inc.	28600	Stip.	22800
05-32070	Clay	Intercontinental Investments, Inc.	28600	Stip.	22800
05-32071	Clay	Intercontinental Investments, Inc.	28600	Stip.	22800
05-32072	Clay	Intercontinental Investments, Inc.	28600	Stip.	22800
05-32073	Clay	Intercontinental Investments, Inc.	28600	Stip.	22800
05-32074	Clay	Intercontinental Investments, Inc.	28600	Stip.	22800
05-32075	Clay	Intercontinental Investments, Inc.	28600	Stip.	22800
05-32076	Clay	Intercontinental Investments, Inc.	28730	Stip.	22800
05-32077	Clay	Intercontinental Investments, Inc.	28600	Stip.	22800
05-32078	Clay	Intercontinental Investments, Inc.	28600	Stip.	22800
05-32079	Clay	Intercontinental Investments, Inc.	28600	Stip.	22800
05-32080	Clay	Intercontinental Investments, Inc.	28600	Stip.	22800
05-32081	Clay	Intercontinental Investments, Inc.	28520	Stip.	22800
05-32082	Clay	Intercontinental Investments, Inc.	28520	Stip.	22800
05-32083	Clay	Intercontinental Investments, Inc.	28520	Stip.	22800
05-32084	Clay	Intercontinental Investments, Inc.	28520	Stip.	22800

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<b><i>Appeal Number</i></b>	<b><i>County</i></b>	<b><i>Taxpayer</i></b>	<b><i>Assessed Value</i></b>	<b><i>Final Disposition</i></b>	<b><i>Amount</i></b>
05-32085	Clay	Intercontinental Investments, Inc.	28630	Stip.	22800
05-32086	Clay	Intercontinental Investments, Inc.	28520	Stip.	22800
05-32087	Clay	Intercontinental Investments, Inc.	28520	Stip.	22800
05-32088	Clay	Intercontinental Investments, Inc.	28600	Stip.	22800
05-32089	Clay	Intercontinental Investments, Inc.	28600	Stip.	22800
05-32090	Clay	Intercontinental Investments, Inc.	27250	Stip.	22800
05-32091	Clay	Intercontinental Investments, Inc.	27250	Stip.	22800
05-32092	Clay	Intercontinental Investments, Inc.	28980	Stip.	22800
05-32093	Clay	Intercontinental Investments, Inc.	28980	Stip.	22800
05-32094	Clay	Intercontinental Investments, Inc.	28980	Stip.	22800
05-32646	St. Charles	Nike IHM, Inc.	4999330	Stip.	3124581
05-33000	Greene	Giddens, Ernest W. Trustee	133920	Decision	50220
05-34007	Jefferson	Durham School Services	807710	Dismissed	
05-34012	Jefferson	Herky LLC	7300	Dismissed	
05-34013	Jefferson	Herky LLC	7300	Dismissed	0
05-34014	Jefferson	Herky LLC	7300	Dismissed	0
05-34015	Jefferson	Herky LLC	7300	Dismissed	0
05-34016	Jefferson	Herky LLC	7300	Dismissed	0
05-34017	Jefferson	Herky LLC	7300	Dismissed	0
05-34018	Jefferson	Herky LLC	7300	Dismissed	0
05-34019	Jefferson	Herky LLC	7300	Dismissed	0
05-34020	Jefferson	Herky LLC	7300	Dismissed	0
05-34021	Jefferson	Herky LLC	7300	Dismissed	0
05-34022	Jefferson	Herky LLC	7300	Dismissed	0
05-34023	Jefferson	Herky LLC	7300	Dismissed	0
05-34024	Jefferson	Herky LLC	7300	Dismissed	0
05-34025	Jefferson	Herky LLC	7300	Dismissed	0
05-34026	Jefferson	Herky LLC	7300	Dismissed	0
05-34027	Jefferson	Herky LLC	7300	Dismissed	0

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<i>Appeal Number</i>	<i>County</i>	<i>Taxpayer</i>	<i>Assessed Value</i>	<i>Final Disposition</i>	<i>Amount</i>
05-34028	Jefferson	Herky LLC	7300	Dismissed	0
05-34029	Jefferson	Herky LLC	7300	Dismissed	0
05-34030	Jefferson	Herky LLC	7300	Dismissed	0
05-34031	Jefferson	Herky LLC	7300	Dismissed	0
05-34032	Jefferson	Herky LLC	7300	Dismissed	0
05-34033	Jefferson	Herky LLC	7300	Dismissed	0
05-34034	Jefferson	Herky LLC	7300	Dismissed	0
05-34035	Jefferson	Herky LLC	7300	Dismissed	0
05-34036	Jefferson	Herky LLC	7300	Dismissed	0
05-34037	Jefferson	Herky LLC	7300	Dismissed	0
05-34038	Jefferson	Herky LLC	7300	Dismissed	0
05-34039	Jefferson	Herky LLC	7300	Dismissed	0
05-34040	Jefferson	Herky LLC	7300	Dismissed	0
05-34041	Jefferson	Herky LLC	7300	Dismissed	0
05-34042	Jefferson	Herky LLC	7300	Dismissed	0
05-34043	Jefferson	Herky LLC	7300	Dismissed	0
05-34044	Jefferson	Herky LLC	7300	Dismissed	0
05-34045	Jefferson	Herky LLC	7300	Dismissed	0
05-34046	Jefferson	Herky LLC	7300	Dismissed	0
05-34047	Jefferson	Herky LLC	7300	Dismissed	0
05-34048	Jefferson	Herky LLC	7300	Dismissed	0
05-34049	Jefferson	Herky LLC	7300	Dismissed	0
05-34050	Jefferson	Herky LLC	7300	Dismissed	0
05-34051	Jefferson	Herky LLC	7300	Dismissed	0
05-34052	Jefferson	Herky LLC	7300	Dismissed	0
05-34053	Jefferson	Herky LLC	7300	Dismissed	0
05-34054	Jefferson	Herky LLC	7300	Dismissed	0
05-34055	Jefferson	Herky LLC	7300	Dismissed	0
05-34056	Jefferson	Herky LLC	7300	Dismissed	0

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<i>Appeal Number</i>	<i>County</i>	<i>Taxpayer</i>	<i>Assessed Value</i>	<i>Final Disposition</i>	<i>Amount</i>
05-34057	Jefferson	Herky LLC	7300	Dismissed	0
05-34058	Jefferson	Herky LLC	7300	Dismissed	0
05-34059	Jefferson	Herky LLC	7300	Dismissed	0
05-34060	Jefferson	Herky LLC	7300	Dismissed	0
05-34061	Jefferson	Herky LLC	7300	Dismissed	0
05-34062	Jefferson	Herky LLC	7300	Dismissed	0
05-34063	Jefferson	Herky LLC	7300	Dismissed	0
05-34064	Jefferson	Herky LLC	7300	Dismissed	0
05-34065	Jefferson	Herky LLC	7300	Dismissed	0
05-34066	Jefferson	Herky LLC	7300	Dismissed	0
05-34067	Jefferson	Herky LLC	7300	Dismissed	0
05-34068	Jefferson	Herky LLC	7300	Dismissed	0
05-34069	Jefferson	Herky LLC	7300	Dismissed	0
05-34070	Jefferson	Herky LLC	7300	Dismissed	0
05-34071	Jefferson	Herky LLC	7300	Dismissed	0
05-34072	Jefferson	Herky LLC	7300	Dismissed	0
05-34073	Jefferson	Herky LLC	7300	Dismissed	0
05-34074	Jefferson	Herky LLC	7300	Dismissed	0
05-34075	Jefferson	Herky LLC	7300	Dismissed	0
05-34076	Jefferson	Herky LLC	7300	Dismissed	0
05-34077	Jefferson	Herky LLC	7300	Dismissed	0
05-34078	Jefferson	Herky LLC	7300	Dismissed	0
05-34079	Jefferson	Herky LLC	7300	Dismissed	0
05-34080	Jefferson	Herky LLC	7300	Dismissed	0
05-34081	Jefferson	Herky LLC	7300	Dismissed	0
05-34082	Jefferson	Herky LLC	7300	Dismissed	0
05-34083	Jefferson	Herky LLC	7300	Dismissed	0
05-34084	Jefferson	Herky LLC	7300	Dismissed	0
05-34085	Jefferson	Herky LLC	7300	Dismissed	0



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<i>Appeal Number</i>	<i>County</i>	<i>Taxpayer</i>	<i>Assessed Value</i>	<i>Final Disposition</i>	<i>Amount</i>
05-34086	Jefferson	Herky LLC	7300	Dismissed	0
05-34087	Jefferson	Herky LLC	7300	Dismissed	0
05-34088	Jefferson	Herky LLC	7300	Dismissed	0
05-34089	Jefferson	Herky LLC	7300	Dismissed	0
05-34090	Jefferson	Herky LLC	7300	Dismissed	0
05-34091	Jefferson	Herky LLC	7300	Dismissed	0
05-34092	Jefferson	Herky LLC	7300	Dismissed	0
05-34093	Jefferson	Herky LLC	7300	Dismissed	0
05-34094	Jefferson	Herky LLC	7300	Dismissed	0
05-34095	Jefferson	Herky LLC	7300	Dismissed	0
05-34096	Jefferson	Herky LLC	7300	Dismissed	0
05-34097	Jefferson	Herky LLC	7300	Dismissed	0
05-34098	Jefferson	Herky LLC	7300	Dismissed	0
05-34099	Jefferson	Herky LLC	7300	Dismissed	0
05-34100	Jefferson	Herky LLC	7300	Dismissed	0
05-34101	Jefferson	Herky LLC	7300	Dismissed	0
05-34102	Jefferson	Herky LLC	7300	Dismissed	0
05-34103	Jefferson	Herky LLC	7300	Dismissed	0
05-34104	Jefferson	Herky LLC	7300	Dismissed	0
05-34108	Jefferson	Herky LLC	7300	Dismissed	0
05-34109	Jefferson	Herky LLC	7300	Dismissed	0
05-34110	Jefferson	Herky LLC	7300	Dismissed	0
05-34111	Jefferson	Herky LLC	7300	Dismissed	0
05-34112	Jefferson	Herky LLC	7300	Dismissed	0
05-34113	Jefferson	Herky LLC	7300	Dismissed	0
05-34114	Jefferson	Herky LLC	7300	Dismissed	0
05-34115	Jefferson	Herky LLC	7300	Dismissed	0
05-34116	Jefferson	Herky LLC	7300	Dismissed	0
05-34117	Jefferson	Herky LLC	7300	Dismissed	0

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<i>Appeal Number</i>	<i>County</i>	<i>Taxpayer</i>	<i>Assessed Value</i>	<i>Final Disposition</i>	<i>Amount</i>
05-34118	Jefferson	Herky LLC	7300	Dismissed	0
05-34119	Jefferson	Herky LLC	7300	Dismissed	0
05-34120	Jefferson	Herky LLC	7300	Dismissed	0
05-34121	Jefferson	Herky LLC	7300	Dismissed	0
05-34122	Jefferson	Herky LLC	7300	Dismissed	0
05-34123	Jefferson	Herky LLC	7300	Dismissed	0
05-34124	Jefferson	Herky LLC	7300	Dismissed	0
05-34125	Jefferson	Herky LLC	7300	Dismissed	0
05-34126	Jefferson	Herky LLC	7300	Dismissed	0
05-34127	Jefferson	Herky LLC	7300	Dismissed	0
05-34128	Jefferson	Herky LLC	7300	Dismissed	0
05-34129	Jefferson	Herky LLC	7300	Dismissed	0
05-34130	Jefferson	Herky LLC	7300	Dismissed	0
05-34131	Jefferson	Herky LLC	7300	Dismissed	0
05-34132	Jefferson	Herky LLC	7300	Dismissed	0
05-34133	Jefferson	Herky LLC	7300	Dismissed	0
05-34134	Jefferson	Herky LLC	7300	Dismissed	0
05-34135	Jefferson	Herky LLC	7300	Dismissed	0
05-34136	Jefferson	Herky LLC	7300	Dismissed	0
05-34137	Jefferson	Herky LLC	7300	Dismissed	0
05-34138	Jefferson	Herky LLC	7300	Dismissed	0
05-34139	Jefferson	Herky LLC	7300	Dismissed	0
05-34140	Jefferson	Herky LLC	7300	Dismissed	0
05-34141	Jefferson	Herky LLC	7300	Dismissed	0
05-34142	Jefferson	Herky LLC	7300	Dismissed	0
05-34143	Jefferson	Herky LLC	7300	Dismissed	0
05-34144	Jefferson	Herky LLC	7300	Dismissed	0
05-34149	Jefferson	Herky LLC	7300	Dismissed	0
05-34150	Jefferson	Herky LLC	7300	Dismissed	0

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<i>Appeal Number</i>	<i>County</i>	<i>Taxpayer</i>	<i>Assessed Value</i>	<i>Final Disposition</i>	<i>Amount</i>
05-34151	Jefferson	Herky LLC	7300	Dismissed	0
05-34152	Jefferson	Herky LLC	7300	Dismissed	0
05-34153	Jefferson	Herky LLC	7300	Dismissed	0
05-34154	Jefferson	Herky LLC	7300	Dismissed	0
05-34155	Jefferson	Herky LLC	7300	Dismissed	0
05-34156	Jefferson	Herky LLC	7300	Dismissed	0
05-34157	Jefferson	Herky LLC	7300	Dismissed	0
05-34158	Jefferson	JHB Properties, Inc.	3700	Dismissed	0
05-34159	Jefferson	JHB Properties, Inc.	8000	Dismissed	0
05-34160	Jefferson	JHB Properties, Inc.	8000	Dismissed	0
05-34161	Jefferson	JHB Properties, Inc.	8000	Dismissed	0
05-34162	Jefferson	JHB Properties, Inc.	8000	Dismissed	0
05-34163	Jefferson	JHB Properties, Inc.	8000	Dismissed	0
05-34164	Jefferson	JHB Properties, Inc.	8000	Dismissed	0
05-34165	Jefferson	JHB Properties, Inc.	8000	Dismissed	0
05-34166	Jefferson	JHB Properties, Inc.	8000	Dismissed	0
05-34167	Jefferson	JHB Properties, Inc.	8000	Dismissed	0
05-34168	Jefferson	JHB Properties, Inc.	8000	Dismissed	0
05-34169	Jefferson	JHB Properties, Inc.	8000	Dismissed	0
05-34170	Jefferson	JHB Properties, Inc.	8000	Dismissed	0
05-34171	Jefferson	JHB Properties, Inc.	8000	Dismissed	0
05-34172	Jefferson	JHB Properties, Inc.	8000	Dismissed	0
05-34173	Jefferson	JHB Properties, Inc.	8000	Dismissed	0
05-34174	Jefferson	JHB Properties, Inc.	8000	Dismissed	0
05-34175	Jefferson	JHB Properties, Inc.	8000	Dismissed	0
05-34176	Jefferson	JHB Properties, Inc.	8000	Dismissed	0
05-34177	Jefferson	JHB Properties, Inc.	8000	Dismissed	0
05-34178	Jefferson	JHB Properties, Inc.	8000	Dismissed	0
05-34179	Jefferson	JHB Properties, Inc.	8000	Dismissed	0

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<i>Appeal Number</i>	<i>County</i>	<i>Taxpayer</i>	<i>Assessed Value</i>	<i>Final Disposition</i>	<i>Amount</i>
05-34180	Jefferson	JHB Properties, Inc.	8000	Dismissed	0
05-34181	Jefferson	JHB Properties, Inc.	8000	Dismissed	0
05-34182	Jefferson	JHB Properties, Inc.	8000	Dismissed	0
05-34183	Jefferson	JHB Properties, Inc.	8000	Dismissed	0
05-34184	Jefferson	JHB Properties, Inc.	8000	Dismissed	0
05-34185	Jefferson	JHB Properties, Inc.	8000	Dismissed	0
05-34186	Jefferson	JHB Properties, Inc.	8000	Dismissed	0
05-34187	Jefferson	JHB Properties, Inc.	8000	Dismissed	0
05-34188	Jefferson	JHB Properties, Inc.	8000	Dismissed	0
05-34189	Jefferson	JHB Properties, Inc.	8000	Dismissed	0
05-34190	Jefferson	JHB Properties, Inc.	8000	Dismissed	0
05-34191	Jefferson	JHB Properties, Inc.	8000	Dismissed	0
05-34192	Jefferson	JHB Properties, Inc.	8000	Dismissed	0
05-34193	Jefferson	JHB Properties, Inc.	8000	Dismissed	0
05-34194	Jefferson	JHB Properties, Inc.	8000	Dismissed	0
05-34195	Jefferson	JHB Properties, Inc.	8000	Dismissed	0
05-34196	Jefferson	JHB Properties, Inc.	8000	Dismissed	0
05-34197	Jefferson	JHB Properties, Inc.	8000	Dismissed	0
05-34198	Jefferson	JHB Properties, Inc.	8000	Dismissed	0
05-34199	Jefferson	JHB Properties, Inc.	8000	Dismissed	0
05-34200	Jefferson	JHB Properties, Inc.	8000	Dismissed	0
05-34201	Jefferson	JHB Properties, Inc.	8000	Dismissed	0
05-34202	Jefferson	JHB Properties, Inc.	8000	Dismissed	0
05-34203	Jefferson	JHB Properties, Inc.	8000	Dismissed	0
05-34204	Jefferson	JHB Properties, Inc.	8000	Dismissed	0
05-34205	Jefferson	JHB Properties, Inc.	8000	Dismissed	0
05-34206	Jefferson	JHB Properties, Inc.	8000	Dismissed	0
05-34207	Jefferson	JHB Properties, Inc.	8000	Dismissed	0
05-34208	Jefferson	JHB Properties, Inc.	8000	Dismissed	0

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<i>Appeal Number</i>	<i>County</i>	<i>Taxpayer</i>	<i>Assessed Value</i>	<i>Final Disposition</i>	<i>Amount</i>
05-34209	Jefferson	JHB Properties, Inc.	8000	Dismissed	0
05-34210	Jefferson	JHB Properties, Inc.	8000	Dismissed	0
05-34211	Jefferson	JHB Properties, Inc.	8000	Dismissed	0
05-34212	Jefferson	JHB Properties, Inc.	8000	Dismissed	0
05-34213	Jefferson	JHB Properties, Inc.	8000	Dismissed	0
05-34214	Jefferson	JHB Properties, Inc.	8000	Dismissed	0
05-34215	Jefferson	JHB Properties, Inc.	8000	Dismissed	0
05-34216	Jefferson	JHB Properties, Inc.	8000	Dismissed	0
05-34217	Jefferson	JHB Properties, Inc.	8000	Dismissed	0
05-34218	Jefferson	JHB Properties, Inc.	8000	Dismissed	0
05-34219	Jefferson	JHB Properties, Inc.	8000	Dismissed	0
05-34220	Jefferson	JHB Properties, Inc.	8000	Dismissed	0
05-34221	Jefferson	JHB Properties, Inc.	8000	Dismissed	0
05-34222	Jefferson	JHB Properties, Inc.	8000	Dismissed	0
05-34223	Jefferson	JHB Properties, Inc.	8000	Dismissed	0
05-34224	Jefferson	JHB Properties, Inc.	8000	Dismissed	0
05-34225	Jefferson	JHB Properties, Inc.	8000	Dismissed	0
05-34226	Jefferson	JHB Properties, Inc.	8000	Dismissed	0
05-34227	Jefferson	JHB Properties, Inc.	8000	Dismissed	0
05-34228	Jefferson	JHB Properties, Inc.	8000	Dismissed	0
05-34229	Jefferson	JHB Properties, Inc.	8000	Dismissed	0
05-34230	Jefferson	JHB Properties, Inc.	8000	Dismissed	0
05-34231	Jefferson	JHB Properties, Inc.	8000	Dismissed	0
05-34232	Jefferson	JHB Properties, Inc.	8000	Dismissed	0
05-34233	Jefferson	JHB Properties, Inc.	8000	Dismissed	0
05-34234	Jefferson	JHB Properties, Inc.	8000	Dismissed	0
05-34235	Jefferson	JHB Properties, Inc.	8000	Dismissed	0
05-34236	Jefferson	JHB Properties, Inc.	8000	Dismissed	0
05-34237	Jefferson	JHB Properties, Inc.	8000	Dismissed	0

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<b><i>Appeal Number</i></b>	<b><i>County</i></b>	<b><i>Taxpayer</i></b>	<b><i>Assessed Value</i></b>	<b><i>Final Disposition</i></b>	<b><i>Amount</i></b>
05-34238	Jefferson	JHB Properties, Inc.	8000	Dismissed	0
05-34239	Jefferson	JHB Properties, Inc.	8000	Dismissed	0
05-34240	Jefferson	JHB Properties, Inc.	8000	Dismissed	0
05-45006	Buchanan	Jarnik Buses	114360	Dismissed	
05-45500	Butler	Durham School Services	50930	Dismissed	
05-45501	Butler	Nordyne, Inc.	5384092	Dismissed	
05-46502	Callaway	Durham School Services		Dismissed	
05-46503	Callaway	Durham School Services		Dismissed	
05-47508	Cape Girardeau	Durham School Services	68930	Dismissed	
05-48000	Carroll	Carrollton Villa	146870	Stip.	388351
05-49000	Cass	Durham School Services		Dismissed	
05-49001	Cass	Durham School Services		Dismissed	
05-49002	Cass	Durham School Services		Dismissed	
05-49003	Cass	Durham School Services		Dismissed	
05-49004	Cass	Durham School Services		Dismissed	
05-49005	Cass	Aquila Equipment LLC	17475000	Stip.	0
05-49006	Cass	Aquila Equipment LLC	16601250	Stip.	15937203
05-49007	Cass	Aquila Equipment LLC	15727500	Stip.	15098400
05-52006	Cole	Durham School Services	37620	Dismissed	
05-52007	Cole	Durham School Services	74730	Dismissed	
05-52008	Cole	Durham School Services	48920	Dismissed	
05-55000	DeKalb	Jarnik Buses	61430	Dismissed	
05-55001	DeKalb	Durham School Services	104720	Dismissed	
05-59001	Harrison	Jarnik Buses	28000	Dismissed	
05-59002	Harrison	Durham School Services		Dismissed	
05-71501	Moniteau	Durham School Services	121070	Dismissed	
05-74500	Nodaway	Jarnik Buses		Dismissed	
05-77500	Pettis	Jeffrey E. Smith Partnerships	185437	Stip.	87298
05-77501	Pettis	Jeffrey E. Smith Partnerships	330870	Stip.	124060

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05-77502	Pettis	Jeffrey E. Smith Partnerships	185437	Stip.	124060
05-79019	Platte	Hunters Glen, Inc.	876850	Stip.	712500
05-79020	Platte	Hunters Glen, Inc.	575250	Stip.	475000
05-79021	Platte	Northwoods Apartments	171000	Stip.	1500000
05-79022	Platte	Northwoods Apartments (05-79021)	308750	Stip.	0
05-84000	St. Francois	Farmington Associates I	724180	Stip.	229230
05-91005	Warren	Charleswood Corporation	1059870	Stip.	579610
06-10001	St. Louis	Smith, Robert B. III	153159	Decision	153159
06-10005	St. Louis	Sayre, Lawrence E.	33706	Decision	36100
06-10008	St. Louis	Azarpour, Fariba	3180	Stip.	500
06-10010	St. Louis	Raintree Equities LLC	40000	Stip.	48000
06-10011	St. Louis	Cox, Richard W.	126200	Decision	23980
06-10012	St. Louis	Cox, Richard W.	70000	Decision	13300
06-10013	St. Louis	Ismail, Marwan	70000	Dismissed	
06-10014	St. Louis	Pappas, Leon G. Trustee	500000	Dismissed	
06-10018	St. Louis	Barmash, Pamela	293800	Decision	55820
06-10032	St. Louis	Andres Carpet Service Company	157660	Dismissed	
06-10039	St. Louis	HPTMI III Properties Trust	7547488	Stip.	7440000
06-10040	St. Louis	Promoko Associates	939200	Dismissed	
06-10041	St. Louis	13330 Lakefront Corp.	4540100	Stip.	4425600
06-10046	St. Louis	Biomerieux, Inc.	6334670	Stip.	3963060
06-10348	St. Louis	Cool Dell Club Treasurer	236410	Dismissed	0
06-10349	St. Louis	Crestwood Square Associates	1621440	Stip.	1408000
06-10350	St. Louis	ERB Realty Properties	242940	Stip.	218880
06-10352	St. Louis	Espenshied, John & Melissa	188330	Stip.	143320
06-10355	St. Louis	Freeman, Harry W.	737257	Stip.	712500
06-10357	St. Louis	Hilltop Plaza LLC	311040	Stip.	264000
06-10358	St. Louis	Kugler, Werner J.	214560	Dismissed	0
06-10368	St. Louis	Shumway, Maryan	108070	Stip.	101920

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06-10373	St. Louis	Zhu Yun Ming, et al.	70470	Dismissed	0
06-10413	St. Louis	MHS Consulting	534300	Dismissed	0
06-10417	St. Louis	Forest Pharmaceuticals	4575620	Stip.	2323790
06-10418	St. Louis	Forest Pharmaceuticals	5898240	Stip.	4913950
06-10419	St. Louis	Cantor, Harvey & Francine	289530	Stip.	259840
06-10420	St. Louis	40 Corporate Center LLC	2816000	Dismissed	
06-10421	St. Louis	Tamara II, Inc./IHOP Realty	336160	Dismissed	
06-10422	St. Louis	Pokres Family Limited Partnership	448000	Dismissed	
06-20001	St. Louis City	Senate Square 2004 LLC	20600	Stip.	17510
06-20002	St. Louis City	Senate Square 2004 LLC	19700	Stip.	16750
06-20003	St. Louis City	Senate Square 2004 LLC	22660	Stip.	19260
06-20004	St. Louis City	Senate Square 2004 LLC	19130	Stip.	16260
06-20005	St. Louis City	Senate Square 2004 LLC	22430	Stip.	19070
06-20006	St. Louis City	Senate Square 2004 LLC	24620	Stip.	20930
06-20007	St. Louis City	Senate Square 2004 LLC	31390	Stip.	26680
06-20008	St. Louis City	Senate Square 2004 LLC	25860	Stip.	21980
06-20009	St. Louis City	Senate Square 2004 LLC	19060	Stip.	16200
06-20010	St. Louis City	Senate Square 2004 LLC	27340	Stip.	23240
06-20011	St. Louis City	Senate Square 2004 LLC	17770	Stip.	15100
06-20012	St. Louis City	Senate Square 2004 LLC	29370	Stip.	24960
06-20013	St. Louis City	Senate Square 2004 LLC	34850	Stip.	29620
06-20014	St. Louis City	Senate Square 2004 LLC	19130	Stip.	16260
06-20015	St. Louis City	Senate Square 2004 LLC	26140	Stip.	22220
06-20016	St. Louis City	Senate Square 2004 LLC	21850	Stip.	18570
06-20017	St. Louis City	Senate Square 2004 LLC	23500	Stip.	19980
06-20018	St. Louis City	Senate Square 2004 LLC	19860	Stip.	16880
06-20019	St. Louis City	Senate Square 2004 LLC	19870	Stip.	16890
06-20020	St. Louis City	Senate Square 2004 LLC	21030	Stip.	17880
06-20021	St. Louis City	Senate Square 2004 LLC	22610	Stip.	19220



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06-20022	St. Louis City	Senate Square 2004 LLC	25420	Stip.	21610
06-20023	St. Louis City	Senate Square 2004 LLC	15960	Stip.	13570
06-20024	St. Louis City	Senate Square 2004 LLC	36420	Stip.	30960
06-20025	St. Louis City	Senate Square 2004 LLC	38220	Stip.	32490
06-20026	St. Louis City	Olive-Price Investment	376400	Stip.	357400
06-20040	St. Louis City	Cellnet Technology, Inc./Ameren	1104680	Stip.	970167
06-20041	St. Louis City	St. Louis Post Dispatch	1082730	Stip.	872675
06-20042	St. Louis City	Hogan Motor Leasing, Inc.	3287910	Stip.	2850000
06-20043	St. Louis City	Cingular Wireless	20751	Stip.	15868
06-20044	St. Louis City	Cingular Wireless	241420	Stip.	0
06-20045	St. Louis City	Cingular Wireless	35405	Stip.	29416
06-20046	St. Louis City	Cingular Wireless	59915	Stip.	48954
06-20047	St. Louis City	Cingular Wireless	135483	Stip.	0
06-20048	St. Louis City	Cingular Wireless	82153	Stip.	35825
06-20049	St. Louis City	Cingular Wireless	102602	Stip.	33455
06-20050	St. Louis City	Cingular Wireless	31315	Stip.	18115
06-20051	St. Louis City	Cingular Wireless	41359	Stip.	15910
06-20052	St. Louis City	Cingular Wireless	27645	Stip.	22503
06-20053	St. Louis City	Cingular Wireless	23165	Stip.	18062
06-20054	St. Louis City	Cingular Wireless	1209538	Stip.	1205178
06-20055	St. Louis City	Cingular Wireless	115607	Stip.	38286
06-20056	St. Louis City	Cingular Wireless	87133	Stip.	52717
06-20057	St. Louis City	Cingular Wireless	96790	Stip.	27449
06-20058	St. Louis City	Cingular Wireless	122991	Stip.	33519
06-20067	St. Louis City	Artloft Associates	467850	Stip.	429540
06-20068	St. Louis City	Artloft Associates	25800	Dismissed	0
06-20069	St. Louis City	Artloft Associates	24400	Dismissed	0
06-20070	St. Louis City	Cariati Family	333800	Dismissed	0
06-20071	St. Louis City	Winter Garden Ltd.	972249	Stip.	874000

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06-20072	St. Louis City	St. Louis Blues Hockey Club	232471	Dismissed	
06-20073	St. Louis City	Kiel Partners	2451835	Stip.	2056137
06-20074	St. Louis City	Center of Research Technology	311600	Stip.	200000
06-30000	Jackson	Regency Manor II	331484	Stip.	137408
06-30001	Jackson	Shamrock Hills, Inc.	224579	Stip.	76760
06-30003	Jackson	Secured Investment	1024000	Dismissed	
06-30042	Jackson	Ivey, John	180173	Decision	180173
06-30043	Jackson	Fischer Family Properties	394368	Dismissed	0
06-30044	Jackson	Fischer Family Properties	501325	Stip.	361920
06-30045	Jackson	Kidwell, William & Letha	1001	Stip.	2446
06-30046	Jackson	Wells, John S.	59680	Dismissed	0
06-30047	Jackson	Wells, John S.	19840	Dismissed	0
06-30048	Jackson	P & M Investments	124096	Dismissed	0
06-30049	Jackson	Shapiro & Shapiro Inv. Co.	302262	Stip.	181760
06-30050	Jackson	Mock, Lawrence	130880	Dismissed	0
06-30053	Jackson	MEG Properties	156858	Dismissed	0
06-30054	Jackson	Noland Road Housing	574503	Dismissed	0
06-30055	Jackson	Spartan II LLC	2124648	Dismissed	0
06-30056	Jackson	Kranz Investment	65696	Stip.	48320
06-30057	Jackson	Kissick, Lloyd James III & Cecelia	152000	Stip.	1183
06-30158	Jackson	Alec Enterprises LLC	169920	Dismissed	
06-30159	Jackson	Government Employees Hospital Association	121095	Dismissed	
06-30160	Jackson	Government Employees Hospital Association	330636	Stip.	272000
06-30161	Jackson	Government Employees Hospital Association	293205	Stip.	240000
06-30162	Jackson	Enterprise Holdings LLC	374937	Stip.	305664
06-30166	Jackson	Summit Land Company	247324	Stip.	240000
06-30167	Jackson	Bank of America	326304	Stip.	288000
06-30169	Jackson	Bank of America	313222	Stip.	294000
06-30170	Jackson	Boatmen's First National Bank	113600	Stip.	84800

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06-30172	Jackson	Boatmen's First National Bank	94246	Stip.	76091
06-30174	Jackson	40 Highway Investors LLC	315220	Stip.	243648
06-30175	Jackson	Loma Vista Associates LLC	162653	Stip.	144640
06-30189	Jackson	Wachovia Bank	940029	Stip.	681600
06-30193	Jackson	Durham School Services	64010	Dismissed	
06-30194	Jackson	Durham School Services	197810	Dismissed	
06-30195	Jackson	Durham School Services	1237107	Dismissed	
06-30196	Jackson	Durham School Services	443644	Dismissed	
06-30197	Jackson	Durham School Services	1012458	Dismissed	
06-30203	Jackson	Sixth Street Partners	24282	Decision	24282
06-30204	Jackson	Sixth Street Partners	24282	Decision	24282
06-30205	Jackson	Sixth Street Partners	24282	Decision	24282
06-30206	Jackson	Sixth Street Partners	24282	Decision	24282
06-30207	Jackson	Sixth Street Partners	24282	Decision	24282
06-30208	Jackson	Sixth Street Partners	24282	Decision	24282
06-30209	Jackson	Sixth Street Partners	24282	Decision	24282
06-30210	Jackson	Sixth Street Partners	24282	Decision	24282
06-30211	Jackson	Sixth Street Partners	24282	Decision	24282
06-30212	Jackson	Sixth Street Partners	24282	Decision	24282
06-30213	Jackson	Sixth Street Partners	24282	Decision	24282
06-30214	Jackson	Sixth Street Partners	24282	Decision	24282
06-30215	Jackson	Sixth Street Partners	24282	Decision	24282
06-30216	Jackson	Sixth Street Partners	24282	Decision	24282
06-30217	Jackson	Sixth Street Partners	24282	Decision	24282
06-30218	Jackson	Sixth Street Partners	24282	Decision	24282
06-30219	Jackson	Sixth Street Partners	24282	Decision	24282
06-30220	Jackson	Sixth Street Partners	24282	Decision	24282
06-30222	Jackson	ACP BA LLC	535360	Stip.	218263
06-30231	Jackson	Chestnut Hill LLC	880644	Stip.	832010

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06-30232	Jackson	Canyon Development, Inc.	36081	Stip.	29450
06-30233	Jackson	Canyon Development, Inc.	29241	Stip.	24700
06-30234	Jackson	Canyon Development, Inc.	17	Stip.	0
06-30235	Jackson	Canyon Development, Inc.	36423	Stip.	24700
06-30236	Jackson	Canyon Deveopment, Inc.	39501	Stip.	25650
06-30237	Jackson	Canyon Development, Inc.	32661	Stip.	26600
06-30238	Jackson	Canyon Development, Inc.	29207	Stip.	21375
06-30239	Jackson	Canyon Development, Inc.	12517	Stip.	7125
06-30240	Jackson	Canyon Development, Inc.	16689	Stip.	11248
06-30241	Jackson	Canyon Development, Inc.	25034	Stip.	16872
06-30242	Jackson	Canyon Development, Inc.	2172	Stip.	950
06-30243	Jackson	Canyon Development, Inc.	41262	Stip.	35150
06-30244	Jackson	Canyon Development, Inc.	41724	Stip.	29830
06-30245	Jackson	Canyon Development, Inc.	39501	Stip.	26220
06-30246	Jackson	Canyon Development, Inc.	39501	Stip.	26980
06-30247	Jackson	Canyon Development, Inc.	23701	Stip.	17328
06-30248	Jackson	Canyon Development, Inc.	15800	Stip.	11552
06-30249	Jackson	Canyon Development, Inc.	5412	Stip.	950
06-30250	Jackson	Canyon Deveopment, Inc.	30669	Stip.	22990
06-30251	Jackson	Canyon Development, Inc.	35551	Stip.	24130
06-30252	Jackson	Canyon Development, Inc.	36081	Stip.	25840
06-30253	Jackson	Canyon Development, Inc.	7900	Stip.	950
06-30254	Jackson	Canyon Development, Inc.	31601	Stip.	22610
06-30255	Jackson	Canyon Development, Inc.	10277	Stip.	950
06-30256	Jackson	Canyon Development, Inc.	31293	Stip.	23750
06-30257	Jackson	Canyon Development, Inc.	43434	Stip.	29450
06-30258	Jackson	Canyon Development, Inc.	43434	Stip.	30400
06-30259	Jackson	Canyon Development, Inc.	51	Stip.	2
06-30260	Jackson	Canyon Development, Inc.	32473	Stip.	30400

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06-30261	Jackson	Canyon Development, Inc.	36081	Stip.	25840
06-30262	Jackson	Canyon Development, Inc.	171	Stip.	2
06-30263	Jackson	Canyon Development, Inc.	3950	Stip.	950
06-30264	Jackson	Canyon Development, Inc.	32661	Stip.	25650
06-30265	Jackson	Canyon Development, Inc.	36081	Stip.	26600
06-30266	Jackson	Canyon Development, Inc.	39501	Stip.	29070
06-30267	Jackson	Canyon Development, Inc.	36081	Stip.	2
06-30268	Jackson	Canyon Development, Inc.	36081	Stip.	26600
06-30269	Jackson	Canyon Development, Inc.	3608	Stip.	950
06-30270	Jackson	Holiday Retirement Corporation	1384128	Stip.	1221802
06-30271	Jackson	Courtney Ridge Landfill LLC	1130930	Stip.	975769
06-30631	Jackson	Mobay Chemical Corporation	5069281	Stip.	3200000
06-30832	Jackson	Broadway Square Partners	213820	Stip.	2799616
06-30960	Jackson	21st @ Maize LLC	2214072	Stip.	1640000
06-31484	Jackson	Faultless Starch/Bon Ami Co.	20096	Dismissed	0
06-31485	Jackson	Faultless Starch/Bon Ami Co.	67597	Dismissed	0
06-31487	Jackson	Riffe, James & Machelie	28565	Stip.	404
06-32000	Clay	M&R Land LLC	137120	Stip.	0
06-32001	Clay	Woodneath Farm Homeowners' Association	44210	Stip.	0
06-32002	Clay	Staley Farms Homeowners' Association	192980	Stip.	0
06-32003	Clay	Carriage Hills Estates Homeowners' Association	30420	Stip.	0
06-32004	Clay	Briarcliff West Community Association, Inc.	33120	Stip.	0
06-32005	Clay	SY Landmark Investors	429400	Stip.	304000
06-32006	Clay	Ford Motor Company	74660441	Stip.	56247812
06-32007	Clay	Ford Motor Company	74660441	Stip.	56247812
06-32008	Clay	Durham School Services		Dismissed	
06-32009	Clay	The Woodlands Homes Association	22800	Stip.	0
06-32013	Clay	Two:20 Project LLC	2375	Stip.	1710
06-32014	Clay	Two:20 Project LLC	2375	Stip.	1710

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06-32015	Clay	Two:20 Project LLC	2375	Stip.	1710
06-32016	Clay	Two:20 Project LLC	2375	Stip.	1710
06-32017	Clay	Two:20 Project LLC	2375	Stip.	1710
06-32018	Clay	Two:20 Project LLC	2375	Stip.	1710
06-32019	Clay	Two:20 Project LLC	2375	Stip.	1710
06-32020	Clay	Two:20 Project LLC	2375	Stip.	1710
06-32021	Clay	Two:20 Project LLC	2375	Stip.	1710
06-32022	Clay	Two:20 Project LLC	2375	Stip.	1710
06-32023	Clay	Two:20 Project LLC	2375	Stip.	1710
06-32024	Clay	Two:20 Project LLC	2375	Stip.	1710
06-32025	Clay	Two:20 Project LLC	2375	Stip.	1710
06-32026	Clay	Two:20 Project LLC	2375	Stip.	1710
06-32027	Clay	Two:20 Project LLC	2375	Stip.	1710
06-32028	Clay	Two:20 Project LLC	2375	Stip.	1710
06-32029	Clay	Two:20 Project LLC	2375	Stip.	1710
06-32030	Clay	Two:20 Project LLC	2375	Stip.	1710
06-32031	Clay	Two:20 Project LLC	2375	Stip.	1710
06-32032	Clay	Two:20 Project LLC	2375	Stip.	1710
06-32033	Clay	Two:20 Project LLC	2375	Stip.	1710
06-32034	Clay	Two:20 Project LLC	2375	Stip.	1710
06-32035	Clay	Two:20 Project LLC	2375	Stip.	1710
06-32036	Clay	Two:20 Project LLC	2375	Stip.	1710
06-32037	Clay	Two:20 Project LLC	2375	Stip.	1710
06-32038	Clay	Two:20 Project LLC	2375	Stip.	1710
06-32039	Clay	Two:20 Project LLC	2375	Stip.	1710
06-32040	Clay	Two:20 Project LLC	2375	Stip.	1710
06-32041	Clay	Two:20 Project LLC	2375	Stip.	1710
06-32042	Clay	Two:20 Project LLC	2375	Stip.	1710
06-32043	Clay	Two:20 Project LLC	2375	Stip.	1710

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06-32044	Clay	Two:20 Project LLC	2375	Stip.	1710
06-32045	Clay	Two:20 Project LLC	2375	Stip.	1710
06-32046	Clay	Two:20 Project LLC	2375	Stip.	1710
06-32047	Clay	Two:20 Project LLC	2375	Stip.	1710
06-32048	Clay	Two:20 Project LLC	2375	Stip.	1710
06-32049	Clay	Two:20 Project LLC	2375	Stip.	1710
06-32050	Clay	Two:20 Project LLC	2375	Stip.	1710
06-32051	Clay	Two:20 Project LLC	2375	Stip.	1710
06-32052	Clay	Two:20 Project LLC	2375	Stip.	1710
06-32053	Clay	Two:20 Project LLC	2375	Stip.	1710
06-32054	Clay	Two:20 Project LLC	2375	Stip.	1710
06-32503	St. Charles	Nike IHM, Inc.	5560655	Stip.	3475409
06-32504	St. Charles	Peruque LLC		Dismissed	
06-34002	Jefferson	Cellnet Technology, Inc.	3305790	Dismissed	
06-34003	Jefferson	General Equipment & Rental	93830	Dismissed	
06-34004	Jefferson	Cingular Wireless	198390	Dismissed	
06-34005	Jefferson	Cingular Wireless	135320	Dismissed	0
06-34006	Jefferson	Cingular Wireless	207040	Dismissed	0
06-34007	Jefferson	Cingular Wireless	148060	Dismissed	0
06-34008	Jefferson	Cingular Wireless	177690	Dismissed	0
06-34009	Jefferson	Cingular Wireless	144710	Dismissed	0
06-34010	Jefferson	Cingular Wireless	147630	Dismissed	0
06-34011	Jefferson	Cingular Wireless	187460	Dismissed	0
06-34012	Jefferson	Cingular Wireless	176800	Dismissed	0
06-34013	Jefferson	Cingular Wireless	219240	Dismissed	0
06-34014	Jefferson	Cingular Wireless	98150	Dismissed	0
06-34015	Jefferson	Cingular Wireless	74330	Dismissed	0
06-34016	Jefferson	Cingular Wireless	131930	Dismissed	0
06-34017	Jefferson	Cingular Wireless	71300	Dismissed	0

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06-34018	Jefferson	Cingular Wireless	92510	Dismissed	0
06-34019	Jefferson	Cingular Wireless	185440	Dismissed	0
06-34020	Jefferson	Cingular Wireless	133880	Dismissed	0
06-34021	Jefferson	Cingular Wireless	122620	Dismissed	0
06-34022	Jefferson	Cingular Wireless	58300	Dismissed	0
06-34023	Jefferson	Cingular Wireless	75580	Dismissed	0
06-34024	Jefferson	Cingular Wireless	138220	Dismissed	0
06-34025	Jefferson	Cingular Wireless	68280	Dismissed	0
06-34026	Jefferson	Cingular Wireless	35810	Dismissed	0
06-34027	Jefferson	Cingular Wireless	79670	Dismissed	0
06-34028	Jefferson	Cingular Wireless	128960	Dismissed	0
06-34029	Jefferson	Cingular Wireless	41750	Dismissed	0
06-34030	Jefferson	Cingular Wireless	69410	Dismissed	0
06-34031	Jefferson	Cingular Wireless	195090	Dismissed	0
06-34032	Jefferson	Cingular Wireless	125620	Dismissed	0
06-34033	Jefferson	Cingular Wireless	51340	Dismissed	0
06-34034	Jefferson	Cingular Wireless	19160	Dismissed	0
06-34035	Jefferson	Cingular Wireless	20540	Dismissed	0
06-34036	Jefferson	Cingular Wireless	22480	Dismissed	0
06-34037	Jefferson	Cingular Wireless	42890	Dismissed	0
06-34038	Jefferson	Cingular Wireless	34970	Dismissed	0
06-34039	Jefferson	Cingular Wireless	20540	Dismissed	0
06-40500	Andrew	Durham School Services		Dismissed	
06-40501	Andrew	M Shoogy Animal Rescue		Decision	27270
06-40502	Andrew	M Shoogy Animal Rescue		Decision	31380
06-40503	Andrew	Kozminski, Mike	422032	Decision	388572
06-44500	Boone	Torque-Traction Integration Tech	1454080	Stip.	1520000
06-45000	Buchanan	Bank Midwest	332670	Stip.	320000
06-45001	Buchanan	Bank of the Country	773060	Stip.	576000



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06-45002	Buchanan	Jarnik Buses		Dismissed	
06-45500	Butler	Durham School Services		Dismissed	
06-46501	Callaway	Durham School Services		Dismissed	
06-46502	Callaway	Durham School Services		Dismissed	
06-47000	Camden	Ridhi Sidhi, Inc.	476830	Dismissed	
06-47500	Cape Girardeau	Durham School Services		Dismissed	
06-47501	Cape Girardeau	Cape Girardeau Sundance Apts.	305080	Stip.	156560
06-47502	Cape Girardeau	Torque-Traction Integration Tech	1088800	Stip.	792000
06-47503	Cape Girardeau	Right Choice Managed Care	63040	Dismissed	
06-49000	Cass	Aquila Equipment LLC (05-49006)	8300630	Stip.	
06-49001	Cass	Aquila Equipment LLC (05-49007)	7863750	Stip.	0
06-49002	Cass	Aquila Equipment LLC (05-49006)	10000000	Stip.	0
06-49003	Cass	Aquila Equipment LLC (05-49007)	10000000	Stip.	0
06-49004	Cass	Aquila Equipment LLC (05-49005)	8737500	Stip.	0
06-49005	Cass	Aquila Equipment LLC (05-49005)	10000000	Stip.	0
06-49007	Cass	Durham School Services		Dismissed	
06-49008	Cass	Durham School Services		Dismissed	
06-52000	Cole	Storey, Edward P.	243040	Dismissed	
06-52001	Cole	Durham School Services	44280	Dismissed	
06-52002	Cole	Durham School Services	90960	Dismissed	
06-52003	Cole	Durham School Services	31030	Dismissed	
06-52004	Cole	Lowe's Home Centers, Inc.	4344860	Decision	2848000
06-52005	Cole	Redfield Golf Course	64770	Stip.	53560
06-52006	Cole	Redfield Golf Course	276110	Stip.	234840
06-52007	Cole	Redfield Golf Course	262720	Stip.	237790
06-52008	Cole	Redfield Golf Course	24930	Stip.	22780
06-55000	DeKalb	Durham School Services	109070	Dismissed	
06-55001	DeKalb	Jarnik Buses	60670	Dismissed	
06-56500	Dunklin	Richardson, Robert & Bobbie Trust	7680	Decision	7689

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06-56501	Dunklin	Richardson, Robert & Bobbie Trust	6360	Decision	6360
06-57000	Franklin	Millstone Village	476203	Stip.	104594
06-58000	Gentry	Jarnik Buses	92350	Dismissed	
06-59000	Harrison	Jarnik Buses		Dismissed	
06-59001	Harrison	Durham School Services		Dismissed	
06-60000	Hickory	Sand, John W.	17750	Decision	17750
06-62500	Jasper	Springview Gardens Associates	330428	Stip.	220878
06-62504	Jasper	Park Apartments	140900	Dismissed	
06-62505	Jasper	Hillcliff Estates	15470	Stip.	134820
06-62506	Jasper	Hillcliff Estates (06-62506)	15320	Stip.	0
06-62507	Jasper	Hillcliff Estates (06-62506)	15360	Stip.	0
06-62508	Jasper	Hillcliff Estates (06-62506)	4690	Stip.	0
06-62509	Jasper	Hillcliff Estates (06-62506)	15380	Stip.	0
06-62510	Jasper	Hillcliff Estates (06-62506)	15930	Stip.	0
06-62511	Jasper	Hillcliff Estates (06-62506)	15890	Stip.	0
06-62512	Jasper	Hillcliff Estates (06-62506)	15400	Stip.	0
06-62513	Jasper	Hillcliff Estates (06-62506)	15330	Stip.	0
06-62514	Jasper	Hillcliff Estates (06-62506)	15500	Stip.	0
06-62515	Jasper	Hillcliff Estates (06-62506)	15320	Stip.	0
06-62516	Jasper	Hillcliff Estates (06-62506)	15430	Stip.	0
06-62517	Jasper	Hillcliff Estates (06-62506)	15460	Stip.	0
06-62518	Jasper	Hillcliff Estates (06-62506)	15420	Stip.	0
06-62519	Jasper	Hillcliff Estates (06-62506)	15470	Stip.	0
06-62520	Jasper	Hillcliff Estates (06-62506)	15530	Stip.	0
06-62521	Jasper	Hillcliff Estates (06-62506)	15460	Stip.	0
06-62522	Jasper	Hillcliff Estates (06-62506)	15420	Stip.	0
06-62523	Jasper	Peripheral Land Partners	940870	Stip.	478439
06-62524	Jasper	Crawford, Charles G.	21360	Decision	21360
06-68500	Madison	Cingular Wireless	1097150	Stip.	395861

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06-69000	Maries	Maries Manor LLC	5000	Decision	0
06-69001	Maries	Maries Manor LLC	461260	Decision	0
06-70000	Mercer	Durham School Services		Dismissed	
06-70500	Miller	Durham School Services	19920	Dismissed	
06-70501	Miller	Lowe's Home Centers, Inc.	3991114	Decision	2928000
06-71500	Moniteau	Durham School Services	111080	Dismissed	
06-74500	Nodaway	Jarnik Buses		Dismissed	
06-77000	Perry	Christisen, Merlin & Anna Mae	18749	Decision	18749
06-79000	Platte	Southern Union/Missouri Gas Energy	25766	Dismissed	0
06-79001	Platte	Southern Union/Missouri Gas Energy	439942	Stip.	432960
06-79002	Platte	Southern Union/Missouri Gas Energy	543941	Stip.	504125
06-79003	Platte	Southern Union/Missouri Gas Energy	248255	Dismissed	0
06-79004	Platte	Southern Union/Missouri Gas Energy	564989	Stip.	547376
06-79005	Platte	Platte Purchase Plaza	529441	Dismissed	0
06-79006	Platte	Platte Purchase Plaza	443264	Stip.	10070
06-79007	Platte	Platte Purchase Plaza	1340064	Stip.	1072000
06-79008	Platte	Platte Purchase Plaza	354048	Stip.	12065
06-79009	Platte	Platte Purchase Plaza	221632	Stip.	5035
06-79010	Platte	Platte Purchase Plaza	940800	Stip.	32063
06-79011	Platte	Bank of America	2907194	Decision	0
06-79012	Platte	Bank of America	4013721	Dismissed	
06-79013	Platte	Eqi Financing Partnership II	1437440	Dismissed	
06-79014	Platte	Lowe's Home Centers, Inc.	3171392	Dismissed	
06-79015	Platte	Highland Oaks Development	8541	Stip.	6918
06-79016	Platte	Highland Oaks Development	8731	Stip.	7072
06-79017	Platte	Highland Oaks Development	8921	Stip.	7226
06-79018	Platte	Highland Oaks Development	9491	Stip.	7687
06-79019	Platte	Highland Oaks Development	10441	Stip.	8457
06-79020	Platte	Highland Oaks Development	8921	Stip.	7226

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06-79021	Platte	Highland Oaks Development	8921	Stip.	7226
06-79022	Platte	Highland Oaks Development	8921	Stip.	7226
06-79023	Platte	Highland Oaks Development	9491	Stip.	7687
06-79024	Platte	Highland Oaks Development	9301	Stip.	7533
06-79025	Platte	Highland Oaks Development	9301	Stip.	7533
06-79026	Platte	Highland Oaks Development	9111	Stip.	7380
06-79027	Platte	Highland Oaks Development	8541	Stip.	6918
06-79028	Platte	Highland Oaks Development	8921	Stip.	7226
06-79029	Platte	Highland Oaks Development	7591	Stip.	6148
06-79030	Platte	Highland Oaks Development	8161	Stip.	6610
06-79031	Platte	Highland Oaks Development	8921	Stip.	7226
06-79032	Platte	Highland Oaks Development	9491	Stip.	7687
06-79033	Platte	Highland Oaks Development	8541	Stip.	6918
06-79034	Platte	Highland Oaks Development	8541	Stip.	6918
06-79035	Platte	Forest Park Development	11961	Stip.	9688
06-79036	Platte	Forest Park Development	11961	Stip.	9688
06-79037	Platte	Forest Park Development	13291	Stip.	10756
06-79038	Platte	Forest Park Development	12341	Stip.	9996
06-79039	Platte	Forest Park Development	12341	Stip.	9996
06-79040	Platte	Forest Park Development	14241	Stip.	11535
06-79041	Platte	Forest Park Development	13861	Stip.	11227
06-79042	Platte	Forest Park Development	13861	Stip.	11227
06-79043	Platte	Forest Park Development	14241	Stip.	11535
06-79044	Platte	Forest Park Development	14241	Stip.	11535
06-79045	Platte	Forest Park Development	13861	Stip.	11227
06-79046	Platte	Forest Park Development	14621	Stip.	11843
06-79047	Platte	Forest Park Development	14241	Stip.	11535
06-79048	Platte	Forest Park Development	14241	Stip.	11535
06-79049	Platte	Forest Park Development	13861	Stip.	11227

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06-79050	Platte	Forest Park Development	13861	Stip.	11227
06-79051	Platte	Forest Park Development	13291	Stip.	10765
06-79052	Platte	Forest Park Development	12911	Stip.	10458
06-79053	Platte	Forest Park Development	12341	Stip.	9996
06-79054	Platte	Forest Park Development	13291	Stip.	10765
06-79055	Platte	Forest Park Development	14241	Stip.	11535
06-79056	Platte	Forest Park Development	15191	Stip.	12304
06-79057	Platte	Forest Park Development	15761	Stip.	12766
06-79058	Platte	Forest Park Development	15191	Stip.	12304
06-79059	Platte	Forest Park Development	15191	Stip.	12304
06-79060	Platte	Forest Park Development	15191	Stip.	12304
06-79061	Platte	Forest Park Development	17091	Stip.	12843
06-79062	Platte	Forest Park Development	17091	Stip.	13843
06-79063	Platte	Forest Park Development	16711	Stip.	13536
06-79064	Platte	Forest Park Development	17091	Stip.	13843
06-79065	Platte	Forest Park Development	17091	Stip.	13843
06-79066	Platte	Forest Park Development	16711	Stip.	13536
06-79067	Platte	Forest Park Development	16141	Stip.	13074
06-79068	Platte	Forest Park Development	14621	Stip.	11843
06-79069	Platte	Forest Park Development	14241	Stip.	11535
06-79070	Platte	Forest Park Development	14241	Stip.	11535
06-79071	Platte	Forest Park Development	14241	Stip.	11535
06-79072	Platte	Forest Park Development	14241	Stip.	11535
06-79073	Platte	Forest Park Development	14241	Stip.	11535
06-79074	Platte	Forest Park Development	13291	Stip.	10765
06-79075	Platte	Forest Park Development	11391	Stip.	9226
06-79076	Platte	Forest Park Development	11391	Stip.	9226
06-79077	Platte	Forest Park Development	10441	Stip.	8457
06-79078	Platte	Forest Park Development	11391	Stip.	9226

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06-79079	Platte	Forest Park Development	12341	Stip.	9996
06-79080	Platte	Forest Park Development	13861	Stip.	11227
06-79081	Platte	Forest Park Development	13861	Stip.	11227
06-79082	Platte	Forest Park Development	13291	Stip.	10765
06-79083	Platte	Forest Park Development	12341	Stip.	9996
06-79084	Platte	Forest Park Development	11391	Stip.	9226
06-79085	Platte	Forest Park Development	11391	Stip.	9226
06-79086	Platte	Forest Park Development	95	Stip.	0
06-79087	Platte	Forest Park Development	95	Stip.	0
06-79088	Platte	Forest Park Development	95	Stip.	0
06-79089	Platte	Hardage Hotels LLC	1600000	Decision	934087
06-81000	Ralls	S & D Developers, Inc.	2529760	Stip.	913288
06-82000	Ray	Durham School Services		Dismissed	
06-89500	Taney	Value Properties of Branson LLC	405900	Dismissed	0
06-90500	Vernon	Fraternal Order of Eagles #3770	107580	Dismissed	
07-10001	St. Louis	Steinman, Gerald & Mary Alice	607100	Stip.	105790
07-10003	St. Louis	Olaniyi, Charles	200600	Stip.	30210
07-10008	St. Louis	M & N Rentals, Inc.	1048500	Stip.	197280
07-10010	St. Louis	Quick, Gordon & Jeanelle	842000	Stip.	152000
07-10012	St. Louis	Miles, Harold & Dorothy	47075	Stip.	42750
07-10018	St. Louis	Roder, Gregory & Donna	349000	Dismissed	
07-10021	St. Louis	Cioffi, Roberta C.	269200	Stip.	47310
07-10026	St. Louis	Kirkpatrick, Floyd & Pauline	38000	Stip.	34200
07-10027	St. Louis	Silverman, Jarrett & Sondra	400000	Stip.	74100
07-10030	St. Louis	Schultz, Shirley A.	115500	Stip.	18050
07-10031	St. Louis	Harig, Alice V.	123800	Stip.	20900
07-10032	St. Louis	Glazer, David M.	334000	Stip.	57000
07-10036	St. Louis	Miller, Steve	222000	Stip.	35150
07-10039	St. Louis	Diffley, Carole A.	125000	Stip.	21850

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07-10040	St. Louis	Scherubel, Gary	457700	Stip.	68400
07-10050	St. Louis	Bunevac, Frances M.	262400	Stip.	40850
07-10052	St. Louis	Cummiskey, Robert	675000	Stip.	125400
07-10058	St. Louis	Bearman, Morton & Mary	217360	Stip.	209000
07-10063	St. Louis	Taylor, Dennis & Dorothy	423700	Stip.	74860
07-10070	St. Louis	Volarich, David & Sue	1668400	Stip.	285000
07-10075	St. Louis	Rank, Mark R.	87250	Stip.	72200
07-10078	St. Louis	Garrison, Loyd & Cynthia	156712	Stip.	141870
07-10083	St. Louis	Sheen, Shuh & Rosetina	493300	Stip.	86180
07-10084	St. Louis	Brady, Harold F.	247300	Stip.	41230
07-10087	St. Louis	McCuistion, Kenneth R.	83200	Stip.	15010
07-10091	St. Louis	Rader, Edward & Norma	124940	Stip.	118750
07-10093	St. Louis	Singleton, Gary F.	172000	Dismissed	
07-10096	St. Louis	Egel, Jack	27094	Stip.	26220
07-10106	St. Louis	Taylor, Beverly J.	76000	Stip.	74100
07-10109	St. Louis	Patti, Mary C.	135600	Stip.	23470
07-10137	St. Louis	Bewig, Charles & Karen	395000	Stip.	72680
07-10139	St. Louis	Kachigian, Lydia	800000	Stip.	145920
07-10140	St. Louis	Berger, Doron & Barbara	570100	Dismissed	
07-10141	St. Louis	Tanksley, Steven	222500	Stip.	39900
07-10145	St. Louis	Eck, Steven	207600	Stip.	36080
07-10146	St. Louis	Sauer, JoAnne	324000	Stip.	60610
07-10151	St. Louis	Packman, Morton	160000	Stip.	28500
07-10166	St. Louis	Mondello, Suzanne	48180	Dismissed	
07-10167	St. Louis	Ottenad, William & Dolores	490300	Stip.	83410
07-10170	St. Louis	Mayer, Patricia	299800	Stip.	53580
07-10171	St. Louis	Malone, James & Kathleen	570000	Stip.	104500
07-10177	St. Louis	Simeone, Joseph & Albert	279500	Stip.	49210
07-10179	St. Louis	Quintero, Manny	148200	Stip.	27080

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07-10182	St. Louis	Weltig, Ronald & Caroline	219000	Stip.	41020
07-10184	St. Louis	Kinealy, Sally & Thomas	315000	Stip.	54530
07-10200	St. Louis	Pellegrini, Frank & Bonnie	845600	Dismissed	
07-10202	St. Louis	Sabbert, Donald & Anne	76380	Stip.	72010
07-10208	St. Louis	Brady, Laura A.	212700	Stip.	37050
07-10215	St. Louis	McGinnis, Norman F.	365000	Stip.	59850
07-10219	St. Louis	Spickard, Larry A.	349800	Stip.	52250
07-10331	St. Louis	HPTMI III Properties Trust	8267648	Dismissed	
07-10342	St. Louis	Bulger, Mary	313500	Dismissed	
07-10346	St. Louis	Levy, Sterling	22116	Stip.	21530
07-10348	St. Louis	Wynne, James & Carol	400000	Stip.	66500
07-10356	St. Louis	Bradley, Russell L.	200000	Stip.	37390
07-10362	St. Louis	Becker, Kenneth & Nancy	310700	Stip.	52250
07-10365	St. Louis	Disana, Richard	121500	Stip.	17180
07-10366	St. Louis	Wheatley, Lester E. Sr.	228100	Stip.	37280
07-10414	St. Louis	Coulter, Karen Caster	55800	Stip.	9560
07-10415	St. Louis	Ruppel, Patrick & Paul	142900	Stip.	24700
07-10418	St. Louis	Dombek, Edward & Rose	201100	Stip.	36100
07-10459	St. Louis	Berry, Joseph & Mary	395200	Stip.	66520
07-10479	St. Louis	Mindlin, Michael & Elizabeth	354900	Stip.	53370
07-10494	St. Louis	Fry, Susan F.	210000	Stip.	38000
07-10532	St. Louis	Brilliant, Judith Feinberg	700000	Dismissed	
07-10564	St. Louis	Gerber, Florence	480000	Stip.	78850
07-11542	St. Louis	Castle Park Associates	1254000	Dismissed	
07-11558	St. Louis	Behnke, Mary S.	998400	Dismissed	
07-11591	St. Louis	Cornerstone Opportunity Ventures	4523200	Dismissed	
07-12527	St. Louis	JMH Investments, Inc.	1560000	Dismissed	
07-12528	St. Louis	JMH Investments, Inc.	936000	Dismissed	
07-12546	St. Louis	Alfred Goldman Trustee	170700	Dismissed	



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07-12583	St. Louis	Paddock Forest	15710	Dismissed	
07-12584	St. Louis	Paddock Forest	190370	Dismissed	
07-12585	St. Louis	Garnett Partnership	155130	Dismissed	
07-12653	St. Louis	Forest Oaks Plaza LLC	462460	Dismissed	
07-12807	St. Louis	HB Bridgeton Collinsville LLC	591880	Stip.	528000
07-13272	St. Louis	Hoffman, Theodore H.	243050	Dismissed	
07-13295	St. Louis	Saver, Frederick & Mary	102470	Dismissed	
07-13315	St. Louis	Wolff, Robert S.	155500	Dismissed	
07-20001	St. Louis City	Minion, James O.	12640	Dismissed	
07-20004	St. Louis City	Werstein-Crockrell, Sherry	20270	Dismissed	
07-20005	St. Louis City	Austermann, Robert & H. Regina	63350	Stip.	56220
07-20006	St. Louis City	Edwina V. Corbin Trust	87495	Stip.	77370
07-20017	St. Louis City	Olive-Price Investment Company	376400	Stip.	357400
07-20018	St. Louis City	Nestle Purina PetCare Company	456400	Stip.	413000
07-20019	St. Louis City	Nestle Purina PetCare Company	255000	Stip.	200300
07-20020	St. Louis City	Nestle Purina PetCare Company	375700	Stip.	268600
07-20021	St. Louis City	Nestle Purina PetCare Company	131300	Stip.	92900
07-20022	St. Louis City	Nestle Purina PetCare Company	377500	Stip.	182500
07-20023	St. Louis City	Nestle Purina PetCare Company	2240000	Stip.	2112000
07-20024	St. Louis City	Nestle Purina PetCare Company	4800	Stip.	3500
07-20025	St. Louis City	Nestle Purina PetCare Company	1800	Stip.	1300
07-20026	St. Louis City	Nestle Purina PetCare Company	32600	Stip.	23100
07-20027	St. Louis City	Nestle Purina PetCare Company	6300	Stip.	6300
07-20028	St. Louis City	Nestle Purina PetCare Company	3712000	Stip.	2953500
07-20029	St. Louis City	Nestle Purina PetCare Company	17900	Stip.	17900
07-20030	St. Louis City	Nestle Purina PetCare Company	49600	Stip.	32700
07-20031	St. Louis City	Nestle Purina PetCare Company	53800	Stip.	47700
07-20032	St. Louis City	Nestle Purina PetCare Company	3400	Stip.	2400
07-20033	St. Louis City	Nestle Purina PetCare Company	31500	Stip.	27700

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07-20034	St. Louis City	Nestle Purina PetCare Company	20900	Stip.	18400
07-20035	St. Louis City	Nestle Purina PetCare Company	155400	Stip.	106400
07-20036	St. Louis City	Nestle Purina PetCare Company	94900	Stip.	77800
07-20037	St. Louis City	Nestle Purina PetCare Company	4031900	Stip.	2067100
07-20038	St. Louis City	Nestle Purina PetCare Company	12400	Stip.	10100
07-20039	St. Louis City	LaSalle Park Redevelopment	46000	Stip.	37400
07-20040	St. Louis City	Nestle Purina PetCare Company	65200	Stip.	52500
07-20041	St. Louis City	LaSalle Park Redevelopment	2728400	Stip.	2600000
07-20042	St. Louis City	Nestle Purina PetCare Company	256200	Stip.	175600
07-20043	St. Louis City	LaSalle Park Redevelopment	82100	Stip.	61600
07-20044	St. Louis City	Nestle Purina PetCare Company	226300	Stip.	155000
07-20045	St. Louis City	Nestle Purina PetCare Company	52100	Stip.	42500
07-20046	St. Louis City	LaSalle Park Redevelopment	31800	Stip.	28900
07-20047	St. Louis City	Nestle Purina PetCare Company	31600	Stip.	25900
07-20048	St. Louis City	LaSalle Park Redevelopment	24200	Stip.	25900
07-20049	St. Louis City	Nestle Purina PetCare Company	92500	Stip.	100600
07-20050	St. Louis City	Nestle Purina PetCare Company	21100	Stip.	17300
07-20051	St. Louis City	Nestle Purina PetCare Company	20800	Stip.	17100
07-20052	St. Louis City	Nestle Purina PetCare Company	49800	Stip.	40700
07-20053	St. Louis City	Nestle Purina PetCare Company	303600	Stip.	249100
07-20054	St. Louis City	Nestle Purina PetCare Company	332900	Stip.	274600
07-20055	St. Louis City	Nestle Purina PetCare Company	23800	Stip.	21400
07-20056	St. Louis City	Nestle Purina PetCare Company	211700	Stip.	190500
07-20057	St. Louis City	Nestle Purina PetCare Company	24800	Stip.	22300
07-20058	St. Louis City	Nestle Purina PetCare Company	139300	Stip.	122100
07-20059	St. Louis City	Nestle Purina PetCare Company	28300	Stip.	28300
07-20060	St. Louis City	Nestle Purina PetCare Company	1880000	Stip.	1869000
07-20061	St. Louis City	Nestle Purina PetCare Company	8700	Stip.	8800
07-20062	St. Louis City	Nestle Purina PetCare Company	33500	Stip.	25500

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<b><i>Appeal Number</i></b>	<b><i>County</i></b>	<b><i>Taxpayer</i></b>	<b><i>Assessed Value</i></b>	<b><i>Final Disposition</i></b>	<b><i>Amount</i></b>
07-20063	St. Louis City	Nestle Purina PetCare Company	5500	Stip.	4200
07-20064	St. Louis City	LaSalle Park Redevelopment	145600	Stip.	113000
07-20065	St. Louis City	LaSalle Park Redevelopment	1700	Stip.	1200
07-20066	St. Louis City	Nestle Purina PetCare Company	3900	Stip.	2400
07-20067	St. Louis City	LaSalle Park Redevelopment	213700	Stip.	145400
07-20068	St. Louis City	Nestle Purina PetCare Company	30900	Stip.	21200
07-20069	St. Louis City	Nestle Purina PetCare Company	25500	Stip.	19400
07-20070	St. Louis City	Nestle Purina PetCare Company	218000	Stip.	175000
07-20071	St. Louis City	Schneidewind, Marie	15090	Stip.	13810
07-20201	St. Louis City	Miller, Steven A.	57970	Stip.	52250
07-20245	St. Louis City	Aschinger, Andrew William	215600	Dismissed	
07-20370	St. Louis City	Boxes Investment	372700	Dismissed	
07-20655	St. Louis City	Dwyer, Imogene M.	43700	Stip.	22800
07-20677	St. Louis City	Park Royal Investment Associates	585030	Dismissed	
07-20678	St. Louis City	4615 Lindell Corporation	584840	Dismissed	
07-20681	St. Louis City	Gregory, Garland R.	114300	Stip.	19190
07-30006	Jackson	Autumn Place Redevelopment Partners	1145890	Stip.	971850
07-30035	Jackson	Lighthouse Properties II	3997459	Stip.	3172800
07-30041	Jackson	Halphin, Carl & Becky	206618	Stip.	176000
07-30044	Jackson	Golden Arch Limited	225767	Stip.	146780
07-30048	Jackson	Little Blue Holdings LLC	3520000	Stip.	3342080
07-30058	Jackson	First Country Bank	173963	Stip.	127040
07-30070	Jackson	McDonalds Corporation	247257	Stip.	160736
07-30079	Jackson	Kidwell Enterprises	302109	Stip.	247705
07-30083	Jackson	RSBI, Inc.	8068	Stip.	4790
07-30086	Jackson	Kidwell Enterprises	44992	Stip.	19284
07-30087	Jackson	Kidwell Enterprises	194376	Stip.	25038
07-30088	Jackson	Kidwell Enterprises	184400	Stip.	68101
07-30089	Jackson	Kidwell, William & Letha	729600	Stip.	414113

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<b><i>Appeal Number</i></b>	<b><i>County</i></b>	<b><i>Taxpayer</i></b>	<b><i>Assessed Value</i></b>	<b><i>Final Disposition</i></b>	<b><i>Amount</i></b>
07-30093	Jackson	First National Bank	216154	Stip.	177280
07-30133	Jackson	Stationary Battery Institute LLC	177920	Stip.	130880
07-30263	Jackson	Rockhurst University	69056	Stip.	0
07-30264	Jackson	Rockhurst University	6944	Stip.	0
07-30265	Jackson	Rockhurst University	4608	Stip.	0
07-30266	Jackson	Rockhurst University	1696	Stip.	0
07-30267	Jackson	Rockhurst University	6309	Stip.	0
07-30269	Jackson	Rockhurst University	12455	Stip.	0
07-30316	Jackson	City Center Square Equities	12800000	Stip.	10560000
07-30319	Jackson	Wachovia Bank	728000	Stip.	681600
07-30322	Jackson	Independence #1, Inc.	452406	Stip.	247000
07-30365	Jackson	ACP BA LLC	635859	Stip.	218263
07-30443	Jackson	Crackerneck Country Club, Inc.	378528	Stip.	236480
07-30444	Jackson	Crackerneck Country Club, Inc.	120000	Stip.	29888
07-30445	Jackson	Triangle Joint Venture	150400	Stip.	123520
07-30472	Jackson	Spartan II LLC	1472000	Stip.	843200
07-30479	Jackson	Fischer Family Properties	82880	Stip.	40293
07-30480	Jackson	Fischer Family Properties	123240	Stip.	80649
07-30481	Jackson	Fischer Family Properties	92611	Stip.	60597
07-30482	Jackson	Fischer Family Properties	50104	Stip.	32787
07-30483	Jackson	Fischer Family Properties	40333	Stip.	26482
07-30484	Jackson	Fischer Family Properties	52643	Stip.	29814
07-30485	Jackson	Fischer Family Properties	47053	Stip.	30699
07-30486	Jackson	Fischer Family Properties	46502	Stip.	31921
07-30487	Jackson	Fischer Family Properties	112283	Stip.	73565
07-30488	Jackson	Fischer Family Properties	65298	Stip.	42739
07-30489	Jackson	Fischer Family Properties	62938	Stip.	41158
07-30491	Jackson	Clark, Jack	741000	Stip.	602300
07-30495	Jackson	Visions Building Corporation	4780	Stip.	415800

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07-30501	Jackson	AHG, Inc.	353341	Stip.	233280
07-30502	Jackson	CCHC, Inc.	651895	Stip.	567040
07-30504	Jackson	Independent Lodging Co., Inc.	560851	Stip.	433920
07-30507	Jackson	AHG, Inc.	312211	Stip.	220800
07-30508	Jackson	Superior Bowen Asphalt	3052133	Stip.	2017275
07-30533	Jackson	DST Realty, Inc.	2459200	Dismissed	
07-30534	Jackson	DST Realty, Inc.	30240	Dismissed	
07-30548	Jackson	DST Realty, Inc.	400336	Dismissed	
07-30549	Jackson	DST Realty, Inc.	7906944	Dismissed	
07-30550	Jackson	DST Realty, Inc.	859200	Dismissed	
07-30551	Jackson	DST Realty, Inc.	741312	Dismissed	
07-30552	Jackson	DST Realty, Inc.	326400	Dismissed	
07-30553	Jackson	DST Realty, Inc.	227776	Dismissed	
07-30554	Jackson	DST Realty, Inc.	166416	Dismissed	
07-30555	Jackson	Pershing Road Development	61286400	Stip.	48000000
07-30556	Jackson	Penn Seven LLC	2853636	Stip.	2445975
07-30557	Jackson	Penn Seven LLC	3698337	Stip.	3170003
07-30558	Jackson	Penn Seven LLC	5107227	Stip.	4377623
07-30561	Jackson	DST Realty, Inc.	403200	Dismissed	
07-30782	Jackson	DST Realty, Inc.	6717	Dismissed	
07-30783	Jackson	DST Realty, Inc.	22883	Dismissed	
07-30784	Jackson	DST Realty, Inc.	29815	Dismissed	
07-30785	Jackson	DST Realty, Inc.	136240	Dismissed	
07-30786	Jackson	DST Realty, Inc.	241350	Dismissed	
07-30787	Jackson	DST Realty, Inc.	20640	Dismissed	
07-30788	Jackson	DST Realty, Inc.	320000	Dismissed	
07-30789	Jackson	DST Realty, Inc.	91313	Dismissed	
07-30790	Jackson	DST Realty, Inc.	416000	Dismissed	
07-30791	Jackson	DST Realty, Inc.	57773	Dismissed	

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<b><i>Appeal Number</i></b>	<b><i>County</i></b>	<b><i>Taxpayer</i></b>	<b><i>Assessed Value</i></b>	<b><i>Final Disposition</i></b>	<b><i>Amount</i></b>
07-30792	Jackson	DST Realty, Inc.	11769	Dismissed	
07-30793	Jackson	DST Realty, Inc.	111500	Dismissed	
07-30794	Jackson	Winchester Ventures II	342	Dismissed	
07-30795	Jackson	Midwest Realty Corporation	208893	Dismissed	
07-30799	Jackson	Winchester Ventures II	96	Dismissed	
07-30803	Jackson	Westside Industrial Park LLC	316440	Dismissed	
07-30804	Jackson	Broadway Square Partners	0	Dismissed	
07-30805	Jackson	DST Realty, Inc.	22800	Dismissed	
07-30806	Jackson	Broadway Square Partners	0	Dismissed	
07-30808	Jackson	Infra Park, Inc.	27200	Dismissed	
07-30809	Jackson	Winchester Ventures II	726440	Dismissed	
07-30810	Jackson	Infra Park, Inc.	244433	Dismissed	
07-30818	Jackson	DST Realty, Inc.	8517	Dismissed	
07-30819	Jackson	DST Realty, Inc.	90050	Dismissed	
07-30820	Jackson	Infra Park, Inc.	176000	Dismissed	
07-30821	Jackson	Infra Park, Inc.	9669	Dismissed	
07-30822	Jackson	Infra Park, Inc.	147200	Dismissed	
07-30823	Jackson	Winchester Ventures II	3796	Dismissed	
07-30825	Jackson	DST Realty, Inc.	44130	Dismissed	
07-30826	Jackson	DST Realty, Inc.	130336	Dismissed	
07-30827	Jackson	Infra Park, Inc.	147200	Dismissed	
07-30828	Jackson	DST Realty, Inc.	176000	Dismissed	
07-30829	Jackson	Infra Park, Inc.	9669	Dismissed	
07-30830	Jackson	Broadway Realty	47469	Dismissed	
07-30833	Jackson	Midwest Realty Corporation	443266	Dismissed	
07-30838	Jackson	Infra Park, Inc.	17280	Dismissed	
07-30841	Jackson	Infra Park, Inc.	20480	Dismissed	
07-30899	Jackson	Standard Sheet Metal, Inc.	1878	Dismissed	
07-31575	Jackson	Hanson, Charles S.	66400	Dismissed	

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07-31576	Jackson	Standard Sheet Metal, Inc.	981	Dismissed	
07-31577	Jackson	Mainwood LLC	3107392	Dismissed	
07-31578	Jackson	Mainwood LLC	135949	Dismissed	
07-31580	Jackson	DST Realty, Inc.	272000	Dismissed	
07-31581	Jackson	DST Realty, Inc.	427840	Dismissed	
07-31587	Jackson	DST Realty, Inc.	128544	Dismissed	
07-31590	Jackson	DST Realty, Inc.	345654	Dismissed	
07-31591	Jackson	DST Realty, Inc.	50432	Dismissed	
07-31592	Jackson	DST Realty, Inc.	12130	Dismissed	
07-31593	Jackson	DST Realty, Inc.	517840	Dismissed	
07-31594	Jackson	Mainwood LLC	145856	Dismissed	
07-31596	Jackson	DST Systems, Inc.	1995841	Dismissed	
07-31597	Jackson	DST Systems, Inc.	70877	Dismissed	
07-31598	Jackson	DST Systems, Inc.	73740	Dismissed	
07-31605	Jackson	DST Realty, Inc.	64000	Dismissed	
07-31607	Jackson	Mulberry Western Company	71677	Dismissed	
07-31608	Jackson	Infra Park, Inc.	22000	Dismissed	
07-31609	Jackson	Infra Park	159447	Dismissed	
07-31610	Jackson	DST Realty, Inc.	211200	Dismissed	
07-31611	Jackson	Mainwood LLC	72000	Dismissed	
07-31612	Jackson	Board of Trade Building, Inc.	240998	Dismissed	
07-31613	Jackson	Board of Trade Building, Inc.	325850	Dismissed	
07-31614	Jackson	Lewis Real Estate LLC	76000	Dismissed	
07-32015	Clay	MA Ozark LLC	545180	Stip.	517888
07-32016	Clay	MA Ozark LLC	303460	Stip.	280128
07-32020	Clay	Grainger, W.W.	8602920	Stip.	7900800
07-32021	Clay	For 1031 Gladstone Business Center	453890	Stip.	340420
07-32538	St. Charles	Isolina Russo Revocable Trust	42760	Stip.	41380
07-32539	St. Charles	Qalbani, Diwan A.	28500	Stip.	26600

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07-32541	St. Charles	Washburn, Roy	58900	Stip.	53200
07-32543	St. Charles	Hughes, Richard L. & Viola P.	75090	Dismissed	
07-32544	St. Charles	Hughes, Richard L. & Viola P.	64750	Dismissed	
07-32545	St. Charles	Knott, Gerald & Priscilla	43710	Stip.	41780
07-32547	St. Charles	Rolwes, Paul	104810	Stip.	95000
07-32549	St. Charles	Holtmeyer, Kenneth & Elizabeth	1900	Stip.	1430
07-32550	St. Charles	Holtmeyer, Kenneth & Elizabeth	22330	Stip.	21850
07-32551	St. Charles	Holtmeyer, Kenneth & Elizabeth	22610	Stip.	21480
07-32552	St. Charles	Holtmeyer, Kenneth & Elizabeth	25630	Stip.	23730
07-32554	St. Charles	Anderson, David & Shirley	50500	Stip.	48450
07-32555	St. Charles	Curran, Thomas & Frances	36860	Stip.	35910
07-32557	St. Charles	Sieve, James & Annette	61120	Dismissed	
07-32559	St. Charles	Stephan, Frank E.	1400	Dismissed	
07-32560	St. Charles	Stephan, Frank E.	21530	Stip.	20330
07-32562	St. Charles	Fischer, Carl	58900	Stip.	51300
07-32565	St. Charles	Fogel, Gary	16310	Stip.	13680
07-32566	St. Charles	Kenney, Violet B.	19000	Stip.	17860
07-32567	St. Charles	Michael, Leola	55020	Stip.	54450
07-32568	St. Charles	Oliver, Paul & Jean	71250	Stip.	68400
07-32569	St. Charles	Prayaga, Sudhirdas	57410	Stip.	51680
07-32572	St. Charles	Goldberg, David	47060	Stip.	43700
07-32576	St. Charles	Hamm, Herman & Janice	78850	Stip.	75530
07-32604	St. Charles	Robinett, Michael D.	35230	Stip.	33820
07-32608	St. Charles	Madsen, Carl & Beverly	78850	Dismissed	
07-32658	St. Charles	Marhanka, Darren	35580	Stip.	32680
07-32660	St. Charles	Freund, Thomas & Linda Walsh	60690	Stip.	56520
07-32662	St. Charles	Skouby, Clifford & E. Jane	22020	Stip.	20520
07-32664	St. Charles	Pearson, Kim & Patricia	99600	Dismissed	
07-32675	St. Charles	Zes, Gregory	56280	Dismissed	



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07-32683	St. Charles	Derham, Robert L.	22800	Stip.	21850
07-32686	St. Charles	Schreck, James E.	34200	Dismissed	
07-32690	St. Charles	Wenger, Richard & Martha	61070	Stip.	60370
07-32934	St. Charles	Shelton, Stephen & Ruth	68200	Stip.	67450
07-32936	St. Charles	Meyer, Ruth Ann	37810	Dismissed	
07-33000	Greene	Allen, Randall G.	79950	Stip.	74290
07-33007	Greene	Hoke, Jack	16910	Stip.	16150
07-33008	Greene	Hoke, Jack	19380	Stip.	19000
07-33011	Greene	Hoke, Jack	16590	Stip.	16590
07-33014	Greene	Hoke, Jack	18010	Stip.	17460
07-33017	Greene	Jack Hoke Companies, Inc.	15770	Stip.	14970
07-34000	Jefferson	Sorbello, Samuel F.	14600	Decision	26220
07-34001	Jefferson	Jeffers, Dorothy M.	20900	Decision	20900
07-34006	Jefferson	South County Properties Trust	432400	Dismissed	
07-34009	Jefferson	Fieldstone Properties LLC	465700	Dismissed	
07-34011	Jefferson	Vernon E. Rhodes Family Partner	402800	Dismissed	
07-34012	Jefferson	Vernon E. Rhodes Family Partners	411600	Dismissed	
07-34099	Jefferson	Erb Equipment Co., Inc.	268760	Dismissed	
07-43500	Benton	Larabee, Steve	11270	Dismissed	
07-43501	Benton	Evans, Victor Wayne	8700	Decision	8700
07-44000	Bollinger	Brawley, Edna L.	8420	Decision	8420
07-44501	Boone	Spicer Axle, Inc.	1672160	Stip.	1440000
07-47502	Cape Girardeau	Torque-Traction Integration Technologies	1095010	Stip.	792000
07-49000	Cass	Autozone, Inc.	214760	Dismissed	
07-49001	Cass	Autozone, Inc.	180370	Dismissed	
07-52000	Cole	Burton, Wilbur	17400	Decision	17400
07-52002	Cole	Neeley, Robert L.	8740	Decision	8740
07-52006	Cole	Hotel DeVille	687520	Dismissed	
07-52007	Cole	V & R Motel	950720	Dismissed	

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<b><i>Appeal Number</i></b>	<b><i>County</i></b>	<b><i>Taxpayer</i></b>	<b><i>Assessed Value</i></b>	<b><i>Final Disposition</i></b>	<b><i>Amount</i></b>
07-52011	Cole	Happy, Stephen & Dora Jane	12220	Stip.	15910
07-53000	Crawford	Wallis Companies	83175	Dismissed	
07-53001	Crawford	Wallis Companies	93206	Dismissed	
07-53002	Crawford	Wallis Companies	10827	Dismissed	
07-53003	Crawford	Wallis Companies	30159	Dismissed	
07-53004	Crawford	Wallis Companies	4380	Dismissed	
07-53005	Crawford	Wallis Companies	2080	Dismissed	
07-53006	Crawford	Wallis Companies	22430	Dismissed	
07-53007	Crawford	Wallis Companies	1600	Dismissed	
07-53008	Crawford	Wallis Companies	1730	Dismissed	
07-53009	Crawford	Wallis Companies	5760	Dismissed	
07-55507	Dent	Kitchen, Richard & Janice	32850	Decision	32850
07-62527	Jasper	Bay, John & Emmi	14770	Stip.	14220
07-69000	Maries	Maries Manor LLC	461260	Stip.	0
07-69001	Maries	Maries Manor LLC	5000	Stip.	0
07-72501	Montgomery	Young, Joel P.	14020	Decision	13830
07-73000	Morgan	Javaux, Robert	55420	Decision	55420
07-73001	Morgan	Simpson, Terry & Patricia	19670	Decision	19670
07-77505	Pettis	Fisher, Delmar	17588	Decision	16266
07-78000	Phelps	Roach, Jack D.		Decision	33950
07-78006	Phelps	Tichenor, Mark A.	16360	Decision	16625
07-78007	Phelps	Tichenor, Mark	20440	Decision	21850
07-78008	Phelps	Brown, Lawrence & Judy	24550	Decision	24550
07-78009	Phelps	Cox, Louis W.	3520	Decision	3520
07-78011	Phelps	Bliss, Russell & Jerry & George	61020	Stip.	34740
07-78012	Phelps	Glenn, Lloyd & Dorothy	10790	Decision	14060
07-79011	Platte	Tiffany Square, Inc.	26080	Stip.	528
07-79012	Platte	Tiffany Square, Inc.	104640	Stip.	730
07-79013	Platte	Tiffany Square, Inc.	32339	Stip.	225

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<i>Appeal Number</i>	<i>County</i>	<i>Taxpayer</i>	<i>Assessed Value</i>	<i>Final Disposition</i>	<i>Amount</i>
07-79014	Platte	Platte Purchase Plaza	443264	Stip.	236408
07-79015	Platte	Platte Purchase Plaza	354048	Stip.	70811
07-79016	Platte	Platte Purchase Plaza	221632	Stip.	118205
07-79017	Platte	Platte Purchase Plaza	940800	Stip.	564538
07-79018	Platte	Coves North Apartments	1474000	Stip.	1273634
07-79193	Platte	Central Platte Holdings LLC	76156	Dismissed	
07-84500	Ste. Genevieve	Reeves, Randolph D.	5720	Stip.	4730
07-84502	Ste. Genevieve	Amschler, Vincent & Carla	51700	Stip.	51700
07-89501	Taney	Franz, Michael	5240	Decision	4720
07-89508	Taney	Zimmerman, Alfred Jr.	22800	Decision	22800
07-93000	Webster	Massey Park Housing	34960	Stip.	113715
07-93001	Webster	Massey Park Housing (07-93001)	43890	Stip.	0
07-93002	Webster	Massey Park Housing (07-93001)	50240	Stip.	0
07-93003	Webster	Massey Park Housing (07-93001)	34300	Stip.	0
07-93004	Webster	Massey Park Housing (07-93001)	34010	Stip.	0

**TAX APPEALS DISPOSITION**

<b><u>Type</u></b>	<b><u>Number Disposed</u></b>
Decisions	138
Stipulations	829
Dismissals	697
Total	1,664



*State of Missouri*

# State Tax Commission

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<a href="#">07-89501</a>	12-21-07	Michael Franz v. Strahan (Taney)	Valuation/Classification
<a href="#">07-89508</a>	12-21-07	Alfred Zimmerman v. Strahan (Taney)	Valuation/Classification
<a href="#">07-34000</a>	12-10-07	Samuel Sorbello v. Holman (Jefferson)	Valuation
<a href="#">07-34000</a>	12-10-07	Samuel Sorbello v. Holman (Jefferson)	Valuation
<a href="#">07-34001</a>	12-10-07	Dorothy Jeffers, Trustee v. Holman (Jefferson)	Valuation
<a href="#">07-43501</a>	12-10-07	Victor Wayne Evans v. Reedy (Benton)	Valuation/Discrimination
<a href="#">07-44000</a>	12-10-07	Edna Brawley v. Bollinger (Bollinger)	Valuation
<a href="#">07-52000</a>	12-10-07	Wilbur Burton v. Estes (Cole)	Valuation
<a href="#">07-52002</a>	12-10-07	Robert Neeley v. Estes (Cole)	Valuation
<a href="#">07-72501</a>	12-10-07	Joel Young v. Overkamp (Montgomery)	Valuation
<a href="#">07-77505</a>	12-10-07	Delmar Fisher v. Dohrman (Pettis)	Valuation
<a href="#">06-52004</a>	11-9-07	Lowe's Home Centers v. Ordway (Cole)	Valuation

pdf County Clerk . xls   .pdf County Collector .xls   . pdf	06-70501	11-9-07	Lowe's Home Centers v. Ordway (Miller)	Valuation
	06-69000 and 06-69001	10-26-07	Maries Manor LLC v. Logan (Maries)	Exemption
	05-20162 thru 05-20168	10-12-07	R & P Realty/440 Forest Park v. Bushmeyer (SLCY)	Valuation
<b>Certifications</b> Consumer Price Index .pdf County Ratios . xls   .pdf County Parcel Counts .xls   .pdf Railroad & Utility Property	06-30203 thru 06-30220	9-14-07	Sixth Street Partners v. Koons (Jackson)	Valuation/Subsidized Housing
	06-40503	9-14-07	Mike Kozminski v. Christmas (Andrew)	Valuation/Discrimination
	06-79011	9-14-07	Bank of America v. Pope (Platte)	Exemption/Failure to Pay Taxes
	06-79089	9-14-07	Hardage Hotels v. Pope (Platte)	Valuation/Hotel
	05-10476	8-8-07	Slohat Hotels v. Muehlheausler (SLCO)	Valuation
	06-77000	8-8-07	Merlin & Anna Mae Christisen v. White (Perry)	Valuation
	05-32672	7-17-07	Finance Center v. Shipman (St. Charles)	Valuation
			Boardwalk Corporate Centre v. Shipman (St. Charles)	Valuation
	05-32674	7-17-07		Valuation
	06-89500	7-11-07	Value Properties of Branson v. Strahan (Taney)	Valuation
<b>Quick Links</b> Circuit Breaker (Property Tax Credit) Homestead Exemption MO State Home MO General Assembly MO Dept. of Revenue MO Assoc. of Counties MO Sunshine Law MO State Assessors Association	05-10572	7-10-07	GKN Aerospace v. Muehlheausler (SLCO)	Valuation
	06-40501 and 06-40502	6-14-07	M'Shoogy's Animal Rescue v. Christmas (Andrew)	Exemption
	06-89500	6-5-07	Value Properties of Branson v. Strahan (Taney)	Valuation - Motel
	05-30253 thru 05-30295	5-04-07	Mews Acquisition v. O'Flaherty (Jackson)	Valuation
	05-32011	4-25-07	Durham School Service v. Rinehart (Clay)	Exemption - School Buses
	05-30151	4-23-07	Dutt Krupa Hospitality v. O'Flaherty (Jackson)	Valuation
	06-30042	4-19-07	John Ivey v. O'Flaherty (Jackson)	Exemption
	04-44502	4-12-07	3M Company v. Schauwecker (Boone)	Valuation
	04-44503	4-12-07	3M Company v. Schauwecker (Boone)	Valuation - Personal Property
	05-30241	3-8-07	Winkal Holdings v. O'Flaherty (Jackson)	Valuation
	05-30155	3-8-07	Village Green Associates v. O'Flaherty (Jackson)	Valuation
	05-30154	3-8-07	Village Green Associates v. O'Flaherty (Jackson)	Valuation
	05-30153	3-8-07	Carl Recknor v. O'Flaherty (Jackson)	Valuation
	05-30152	3-8-07	Plaza Terrace Bldg. 6 v. O'Flaherty (Jackson)	Valuation
	06-62524	3-14-07	Charles Crawford v. Davis (Jasper)	Classification
<b>Definitions</b>				
<b>Employment</b>				

<a href="#">06-60000</a>	2-28-07	John Sand v. Chilton (Hickory)	Valuation/Discrimination
<a href="#">05-10382</a>	2-28-07	Paul & Kay Ashwood d/b/a Ashwood Properties v. Muehlheausler (SLCO)	Valuation
<a href="#">06-10018</a>	1-30-07	Pamela Barmash v. Muehlheausler (SLCO)	Valuation
<a href="#">06-10001</a>	2-8-07	Robert Smith v. Muehlheausler (SLCO)	Proper Assessment Level
<a href="#">06-56500 and 06-56501</a>	1-17-07	Robert & Bobbie Richardson Trust v. Dicus (Dunklin)	Valuation
<a href="#">05-20143</a>	1-17-07	Gary & Jean Harmon v. Bushmeyer (SLCY)	Valuation
<a href="#">05-10542</a>	1-26-07	Delrado 2004 LLC v. Muehlheausler (SLCO)	Valuation
<a href="#">06-10011</a>	1-10-07	Richard Cox v. Philip Muehlheausler	Valuation
<a href="#">06-10012</a>	1-10-07	Richard Cox v. Philip Muehlheausler	Valuation
<a href="#">05-33000</a>	1-10-07	Ernest Giddens v. Rick Kessinger	Valuation
<a href="#">05-30156</a>	1-10-07	C.W. Luebbert Irrevocable Family Trust v. Michael O'Flaherty	Valuation
<a href="#">05-20009</a>	1-10-07	SAV Investment Corp. v. Ed Bushmeyer	Valuation
<a href="#">06-10005</a>	1-10-07	Lawrence Sayre v. Philip Muehlheausler	Valuation

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**COMPLAINANT**

**ISSUE**

**APPEAL NUMBER**

**Classification**

Crawford, Charles	Commercial	06-62524
Franz, Michael	Residential	07-89501
Giddens, Ernest Trustee	Commercial-Ag Use-Hay	05-33000
Simpson, Terry & Patricia	Residential	07-73001

**Exemption**

Bank of America	Personal-Bank In Lieu of Tax	06-79011
Durham School Services	Personal-Buses Leased to Schools	05-32011
Ivey, John	Commercial	06-30042
Maries Manor LLC	Commercial-Nursing Home	06-69000 & 06-69001
M'Shoogy's Animal Rescue	Residential-Animal Rescue Facility	06-40501 & 06-40502

**Valuation**

3M Company	Commercial	04-44502
3M Company	Personal	04-44503
Ashwood, Paul & Kay (Ashwood Properties)	Commercial-Apartments	05-10382
Barmash, Pamela	Residential	06-10018
Boardwalk Corporate Centre	Commercial-Office Building	05-32674
Brawley, Edna L.	Residential	07-44000
Brown, Lawrence & Judy	Residential	07-78008
Burton, Wilbur	Residential	07-52000
Christisen, Merlin & Anna Mae	Residential	06-77000
Cox, Louis	Residential	07-78009
Cox, Richard	Residential	06-10011
Cox, Richard	Residential	06-10012
Delrado 2004 LLC	Commercial	05-10542
Douglas Manor	Commercial	05-10610
Dutt Krupa Hospitality	Commercial-Valuation Sheet v. Appraisal	05-30151
Evans, Victor Wayne	Residential-Discrimination	07-43501
Finance Center LLC	Commercial-Office Building	05-32672
Fisher, Delmar	Residential	07-77505
GKN Aerospace	Commercial-Manufacturing Facility	05-10572
Glenn, Lloyd & Dorothy	Residential	07-78012
Hardage Hotels LLC	Commercial-Extended Stay Motel	06-79089
Harmon, Gary & Jean	Commercial	05-20143
Javaux, Robert	Residential-Discrimination	07-73000
Jeffers, Dorothy	Residential	07-34001
Kitchen, Richard & Janice	Residential-Discrimination	07-55507
Kozminski, Mike	Residential-Discrimination	06-40503
Lowe's Home Centers	Commercial	06-52004
Lowe's Home Centers	Commercial	06-70501
Luebbert, C.W. Trust	Commercial	05-30156
Mews Acquisiton	Residential-Apartments	05-30253 thru 05-30295
Neeley, Robert	Residential	07-52002
Plaza Terrace Bldg. 6	Commercial	05-30152
R & P Realty/440 Forest Park	Commercial-Office Buildings	05-20162 thru 05-20168
Recknor, Carl	Residential	05-30153



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COMPLAINANT	ISSUE	APPEAL NUMBER
Richardson, Robert & Bobbie Trust	Agricultural-Conservation Easement	06-56500 & 06-56501
Roach, Jack	Residential	07-78000
Sand, John	Residential-Discrimination	06-60000
SAV Investment	Residential-Apartments	05-20009
Sayre, Lawrence	Residential	06-10005
Sixth Street Partners	Residential-Subsidized Housing	06-30203 thru 06-30220
Slohat Hotels LLC	Commercial-Hotel	05-10476
Smith, Robert B. III	Residential-Assessment Level	06-10001
Sorbello, Samuel	Residential-Raise Order	07-34000
Tichenor, Mark	Residential	07-78006
Tichenor, Mark	Residential	07-78007
Value Properties of Branson	Commercial-Motel	06-89500
Village Green Associates	Residential	05-30154
Village Green Associates	Residential	05-30155
Winkal Holdings LLC	Commercial	05-30241
Young, Joel	Residential	07-72501
Zimmerman, Alfred	Residential-Discrimination	07-89508